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ABSTRACT

Comparative financial information, derived from two national surveys of 559 public community and junior colleges, is presented in this report for fiscal year 1987-88. Chapter 1 provides guidance on the use of the report to compare institutional statistics with national and peer group norms and points out the limitations of the data. Chapter 2 summarizes findings in the areas of expenditures, revenues, service area, and staffing. Chapters 3 and 4 present data on the medians and quartiles for the full sample of 559 colleges, offering information on expenditures by major and detailed categories, computer-related expenditures, revenues, course enrollment distributions, salaries, and student/staff ratios. These chapters also include worksheets to facilitate comparative analyses. Chapter 5 contains medians and quartiles for college peer groups classified by enrollment size and vocational/technical designation. Report highlights indicate that 50% of the institutions surveyed: (1) spent more than 61% of their operating budgets on instruction, research, public service, and academic support; (2) spent more than 37% of their operating budgets on student services, institutional support, and plant operation and maintenance; (3) received more than 68% of their revenues from state and local appropriations; and (4) spent more than 57% of total current fund expenditures on current fund salaries and wages. Appendixes include a description of the research method, sample surveys, definitions of terms, and a list of participating colleges and peer groups. (AJL)

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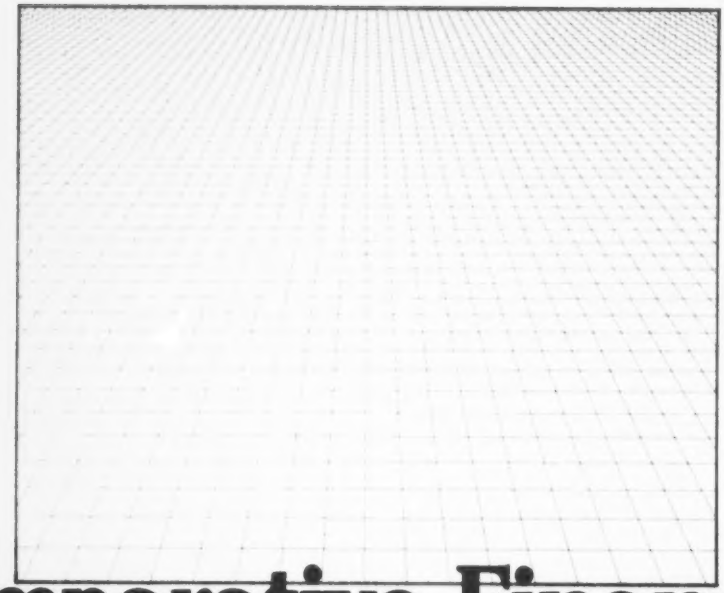

Comparative Financial Statistics

For Public Community and Junior Colleges 1987–88

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REPORT HIGHLIGHTS

* Half the institutions surveyed spent more than 61% of their operating budget on instruction, research, public service, and academic support.

* Half the institutions surveyed spent more than 37% of their operating budget on student services, institutional support, and plant operation and maintenance.

* Half the institutions surveyed spent more than 3% of their operating budget on utilities.

* Half the institutions surveyed spent more than 3% of their operating budget on computer-related expenditures.

* Half the institutions surveyed received more than two-thirds (68%) of their revenues from state and local appropriations.

* Half the institutions surveyed enrolled more than one in every 18 people for credit or noncredit course work during the year.

* Half the institutions surveyed had student-to-faculty ratios for credit instruction of less than 17:1.

* Half the institutions surveyed spent more than 57% of total current fund expenditures on current fund salaries and wages.

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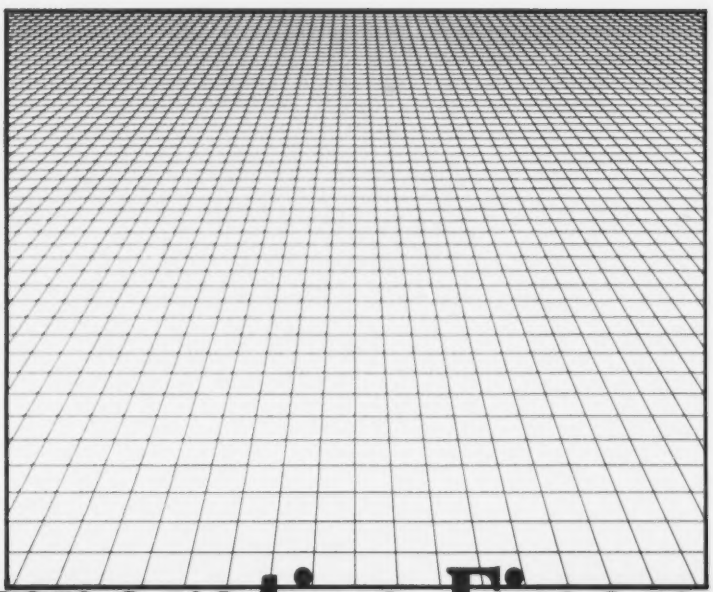

Comparative Financial Statistics

For Public Community and Junior Colleges 1987–88

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February 1989
Washington, DC

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SCOPE OF REPORT

This report contains financial statistics for fiscal year 1987-88 and explanations derived from two surveys of 559 public community and junior colleges from across the nation. The report includes:

- Sample findings from the surveys.
- Space to compare institutional statistics with national sample medians.
- Space to compare institutional statistics with sample medians from five different peer groups of institutions (four groups based on enrollment and one group based on vocational/technical designation).
- Quartile data for the national sample and peer groups.
- Explanations of the statistics, definitions, and clarification as to what is included in and excluded from each calculation.
- Possible interpretations derived from institutional and peer group statistical comparisons, which may be useful for management reports based on this analysis.

PREFACE

This report is the eleventh in an annual series of comparative data studies of public community and junior colleges. It is the result of an intensive six-month study involving three national education associations--The National Association of College and University Business Officers (NACUBO), the Association of Community College Trustees (ACCT), and the American Association of Community and Junior Colleges (AACJC)--as well as the National Center for Education Statistics (NCES) and 559 community and junior colleges. The study is intended to provide information to community college administrators, representatives of state and local agencies, and federal policy makers.

In 1977, members of NACUBO's Two-Year Colleges Committee decided to undertake a comparative data study of public community colleges.* They were frustrated by the lack of information available to members of governing boards, presidents, and taxpayers who requested comparative data. The committee members thought that these data could be an important part of the information necessary for such decisions as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, plant operation and maintenance). Further, "current" information, rather than historical summary, was needed. Because the committee members were also concerned about potential problems involved in trying to establish comparative data for community and junior colleges (see chapter 1, "Limitations"), they approached the task cautiously. Further information on the method used is given in Appendix A.

The intent of this report is to provide comparative information derived from a sample of 559 public community and junior colleges. Comments on the first ten years' reports from community college presidents and business officers were used to determine the usefulness of the data and the additional information needed, as well as to make necessary changes. Sample size doubled steadily throughout the first three years, from 97 to 184 to 403, leveled off at 420 and 442 the next two years, increased to more than 500 for this and the past five years, indicating the perceived usefulness of the statistics for decision making at the institutions.

One of the study's primary objectives has been to learn how comparative information can be used to improve community and junior college decision making. The project also seeks to shed greater light on the financial and operational aspects of community colleges. The report may be useful in comparing the operational and financial statistics of an individual community college to national medians; the report format is designed to facilitate such comparison.

Comments from readers regarding the need for and improvements to this report are encouraged.

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* The term "community colleges" is assumed to include all postsecondary institutions offering up to the first two years of higher education.

ACKNOWLEDGMENTS

The continuation of this project through an eleventh year was made possible by funding from the National Association of College and University Business Officers (NACUBO). In addition, the American Association of Community and Junior Colleges (AACJC) and the Association of Community College Trustees (ACCT) provided cooperative support and the National Center for Education Statistics (NCES) contributed technical assistance, making possible the early use of 1987-88 IPEDS finance data.

The task force that guided the initial project also designed the second year's undertaking. Responsible for defining the project's purpose, scope, and content, the task force members were:

Donald K. Young, Chairman
Monterey Peninsula College, CA

Maurice P. Arth
Cuyahoga Community College, OH

W. L. Prather
Amarillo College, TX

James W. White
AACJC

Donald Weichert
College of the Redwoods, CA

William R. Odom
Florida Department of Education

John J. Prateros, Project Consultant
Pateros & Associates, MD

For the following years of the project, guidance was provided by the NACUBO Two-Year Colleges Committee. Special thanks are due to W. L. Prather, former committee chairman, and Maurice P. Arth, former committee member, for their concentrated and extraordinary contribution to the project, which led to a more incisive and pertinent report.

In the eleventh year of the project, guidance and support were once again provided by the NACUBO Two-Year Colleges Committee, whose members include:

Jeff A. Marsee (Chairman)
North Harris County College District, TX

Gerald W. Baird
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Ruby Henry
Yuba Community College District, CA

Gina Kranitz
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Michael D. Gregoryk
Palomar College, CA

John E. Harper
Central Piedmont Community College, NC

Dale H. Miller
Harrisburg Area Community College, PA

Instrumental in facilitating the project's progress were those who did so much to encourage their colleagues to participate in the study. They include:

Karl L. Black
College of Southern Idaho, ID

Jack Burrow
Northwest Alabama State Technical College, AL

Duane Campbell
East Central Junior College, MO

William Brown
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Pensacola Junior College, FL

Robert J. Stryzinski
Vincennes University, IN

Ted Suhr
Southeast Technical Community College, NE

Sherwood Sutton
Craven Community College, NC

Greg Wagner
Wisconsin Board of VTAE

Gary Williams
Red Rocks Community College, CO

Robert Wise
Terra Technical College, OH

Glen Wood
Minnesota Community College System

K. Scott Hughes initiated this project as former director of the NACUBO Financial Management Center and coordinated the early stages of the second year of the project. M.J. Williams, Jr., director of Development and Member Services, NACUBO, provided invaluable counsel and generous assistance. It was through his efforts that the significant participation of community and junior colleges was made possible. Robin E. Jenkins, director of the NACUBO Financial Management Center, was instrumental in both the encouragement and resources she provided. Alfonso de Lucio, Adam Goldberg, Charlene Peterson, Salome Makonnen, and Kok-Tjai Soo of NACUBO contributed greatly to the data collection and analysis.

A debt of gratitude is owed to Norman Brandt, of NCES, who acted as a liaison and provided a great deal of effort and cooperation since the inception of this project. James F. Gollattscheck, Executive Vice President, AACJC, and Frank Mensel, Vice President/Director for Federal Relations (in cooperation with ACCT), AACJC, are also acknowledged for their cooperation and support.

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CHAPTER 1
INTRODUCTION TO THE PROJECT

How to Use This Report

Potential Uses

The primary purpose of this report is to assist an institution in preparing a meaningful analysis of how its financial performance relates to peer group norms. Unlike internal institutional analysis, where performance in terms of revenue and expenditure patterns is related to goals, this analysis compares certain data from an institution with data from other institutions. Comparison is useful only to the extent that the comparison group is similar and that data on revenue and expenditure performance of that group are based on common understandings. Comparative data may be used to define high standards for assessing institutional financial success or to justify average performance, depending on the aspirations of an institution with respect to the norms of the comparison group. Both types of comparison can lead to meaningful analysis of an institution's financial data; such analysis could, in turn, affect the institution's financial policies in cases where an institution appears significantly out of line with its peers.

The unique characteristics of an institution may be revealed by comparison. An institution may have relatively high--or low--cost areas, such as utilities or faculty salaries, or high--or low--quality (and cost) programs, such as instruction or student services. Unique characteristics are reflected in the differences between the cost structure of an institution and the norms for all institutions surveyed. Comparison of an institution's cost structure to those of other institutions serves to highlight these differences. Depending on goals and other perceptions, comparison may reassure or cause concern to governing boards and others regarding whether an institution is monitoring and managing itself in a fashion appropriate to its singular character.

Comparisons are useful for confirming and challenging perceptions. If an institution has high cost areas, are they perceived to be of high priority? For example, if student services costs are above the median, is the institution's priority for these services the cause?

Comparisons also help an institution to set performance goals, which may be planned in terms of budget proportions for various functions, revenue proportions, expenditures per student by various functional categories, staff patterns, or class size distributions. In areas where an institution has revised an internal priority, the median or high quartile scores might provide a reasonable goal for performance. The soundness of a given goal, a question any board member may raise, can, at least in part, be established with reference to the performance of other institutions.

In addition to its primary purpose in providing meaningful comparisons, this report may serve as an internal management document for self-review and self-analysis. Comparisons provide a starting point for finding institutional strengths and weaknesses. For example, costs per student that are far above the median, as well as staff-to-faculty ratios that appear high when compared with others, may indicate problems in institutional management.

These comparisons may suggest new ways for an institution to record data in order to monitor potential trouble points; they may also suggest areas in which more detailed study is required. The analysis this workbook allows can thus suggest areas where new policies or new methods of monitoring performance may be required.

Step-by-Step Use of This Report

The following steps should serve as a guide to this report:

1. Read the "Findings and Trend Data" chapter that follows. It should contribute to an understanding of the report's highlights, the kinds of statistics presented, and the range of results from sampled institutions.

2. Fill in the columns designated "Your Institution." Each institution that participated in the survey will be given computer printouts of its statistics. Other institutions will have to use their own data sources to derive these statistics.

3. Fill in peer group data under the column marked "Peer Group." These data are available in chapter 5 of this report. For the purpose of this study, peer groups are defined by the headcount of the total student body, plus two special groups, one for institutions with less than 1,000 full-time-equivalent (FTE) students and one for institutions that are primarily vocational/technical. This column provides a refinement of national sample data to show where significant differences may occur because of an institution's particular size. For the most part, however, the medians of the national sample do not differ significantly from the medians of each size group.

4. Note the quartile ranges. One may wish to add special notations to institutional statistics that deviate far enough from the median to be outside the first or third quartiles. Quartile scores are given in chapter 4.

5. Examine the work pages for exceptions. Which institutional statistics vary most from the sample medians?

6. Compare all data with institutional goals and perceptions for expenditures, revenues, staff ratios, and course enrollment distributions. Examine each statistic and determine whether it was anticipated in comparison with other institutions.

7. Select ten or fewer statistics as a basis for a report on how the institution compares with this sample of institutions. For most institutions, only a few of the statistics carry a new, significant, and perhaps surprising meaning for the institution. A short report interpreting these statistics would be useful to presidents, key faculty members, and members of governing boards.

8. Communicate with project staff regarding the usefulness of this report. Which statistics are particularly useful for assessing institutional financial policies? What statistics are missing? How can the report be made more reliable? What reports were generated based on this document.

Limitations

The results of a comparative data study of this nature must be used with care. Discussion of some of the more obvious concerns follows.

Extrapolation

The 559 public community colleges in this study may not reflect the financial and operational patterns of their 219 sister institutions (counting systems of branch campuses as single institutions).* Care was taken to include institutions that are geographically representative, as well as representative of enrollment levels. However, because of the need to use only data from those cooperating institutions that filed both timely and complete reports, the sample is not random. Generalizing the sample statistics in this study to all public community colleges should be done with care because nonrespondents or late respondents to IPEDS and other surveys may be beset by particular administrative difficulties, thereby somewhat biasing the sample. However, the last 25% of the returns did not significantly affect the median scores calculated up to that point, indicating that late respondents may not be significantly different.

Moreover, comparing previous years' results with this year's results demonstrates the reliability of the results for those years. The median figures are quite similar for all the years after adjusting for inflation. The expansion of the sample allowed the study team to generate these statistics on an individual basis for the 559 participating institutions.

No significance is attached to any changes that occurred from year to year for any of the statistics. First, the survey populations differed. Second, most changes are smaller than the confidence limits for the statistics.

Original Data

Lack of well-established definitions for such terms as "full-time-equivalent student" and lack of consistency in reporting such expenditure functions as "Academic Support," "Institutional Support," and "Student Services" create difficulties in generating accurate comparative data. Moreover, some survey responses are estimates because some institutions do not keep precise data in all the areas surveyed. All these factors affect the quality of the results.

Treatment of Pell Grants

Pell Grants were included in both the revenues and expenditures bases from 1982-83 forward, a significant change from previous years. The inclusion of Pell Grants in the HEGIS (now IPEDS) finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell Grants as institutional rather than agency funds.

In the revenues category, Pell Grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell Grants have been **excluded** from the above mentioned items and the corresponding totals. (Note that the figures published in the 1982-83 report do not have Pell Grants deducted; those figures were revised to reflect their exclusion and are available from NACUBO.)

Normalized Higher Education Price Index

The Higher Education Price Index (HEPI), used in several of the graphs that follow, has been normalized to 1984. A normalized index is one in which the user selects the base year. The deflator (index) in each year is then divided by the deflator of the base year. The resulting index should have a value of 1 in the base year. As used here, the normalized HEPI uses 1984 as the base year.

Institutional Comparability

There is no way to establish truly homogeneous peer groups for community colleges. Such major factors as mission, location, academic preparation of entering students, local area salary levels, local nonsalary costs, and methods of financing create unique financial and operating patterns. Peer group comparisons that lead to administrative financial policy changes require sensitivity to the many factors not readily apparent from the statistics.

The Myth of the "Typical" Institution

No group of institutions exists whose data show them to be completely "typical." In fact, all institutions had fewer than three-quarters of their statistics within the middle two quartiles; on some statistics all institutions were higher or lower than 75% of the other institutions. There is no typical institution, and institutions should use this report only to find what makes them unique--not to pressure an institution toward some nonexistent "median" performance. This study has found a great diversity of expenditure, revenue, and staffing patterns. Diversity is clearly a characteristic--and no doubt a great strength--of community and junior colleges.

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* For the purpose of this study, the lowest level of administrative unit where financial records are maintained was sought. Thus Foothill-DeAnza (made up of several campuses) was counted as a single entity, whereas the California system of community colleges was not treated as a single entity.

The universe of public community colleges, as defined by AACJC, is comprised of approximately 778 institutions.

CHAPTER 2
FINDINGS AND TREND DATA

The following summary of important financial characteristics is based on the financial data section of the Integrated Postsecondary Education Data System (IPEDS), conducted by NCES, and a supplemental survey conducted by NACUBO. Analysis was performed by NACUBO.

The study sample of 559 institutions was not randomly selected but was derived from the total universe of public community and junior colleges and was dependent on their willingness to participate (see Exhibits 1 and 2). Limitations of the statistics were discussed in the previous chapter. It should be noted that any changes from year to year may be due to a changing population of colleges in the study.

Calculations. Pell Grants are excluded from both the revenue and expenditure bases. All revenue and expenditure figures exclude auxiliaries unless specifically noted. All dollar amounts are per credit full-time-equivalent (FTE) student unless otherwise noted.

Medians. Medians represent the number that will split the group of colleges in half for a given statistic; half the colleges will be above the median, while half will be below. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Constant Dollars. Current dollars are converted to constant dollars by using a normalized Higher Education Price Index (HEPI). A normalized index is one in which the user selects the base year. The deflator (index) in each year is then divided by the deflator of the base year. The resulting index should have a value of one in the base year. The base year selected for the following exhibits is FY1984 (i.e., HEPI 1984 = 100).

Exhibit 1: Peer Group Definitions

Group 1. Total credit and noncredit headcount enrollment less than 5,000.
Group 2. Total credit and noncredit headcount enrollment from 5,000 through 15,000.
Group 3. Total credit and noncredit headcount enrollment greater than 15,000.
Group 4. Total FTE enrollment less than 1,000. (A subset of Groups 1, 2, and 3.)
Group 5. Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes full-time, part-time, and noncredit students.

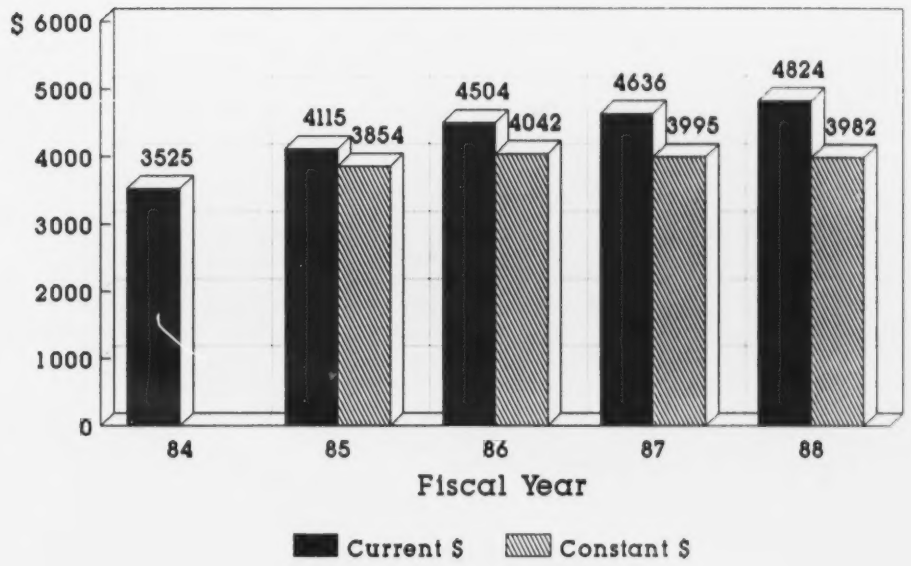
FTE enrollment consists of full-time equivalents for full-time, part-time, and noncredit students. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. For FY87-88, it was suggested that credit FTE enrollment be calculated by dividing total credit hours (opening fall 1987) by 15.

Exhibit 2: Number of Participating Institutions

Year	Full Sample*	Group 1	Group 2	Group 3	Group 4	Group 5
1977-78	97	Experimental (included independents and branch campuses)				
1978-79	184	71	63	50	29	N/A
1979-80	403	180	132	91	91	58
1980-81	420	165	139	116	72	58
1981-82	442	157	151	134	73	83
1982-83	520	176	188	156	92	107
1983-84	560	216	192	152	107	110
1984-85	545	228	181	136	112	83
1985-86	506	199	171	136	88	84
1986-87	535	205	180	150	108	101
1987-88	559	199	214	146	103	111

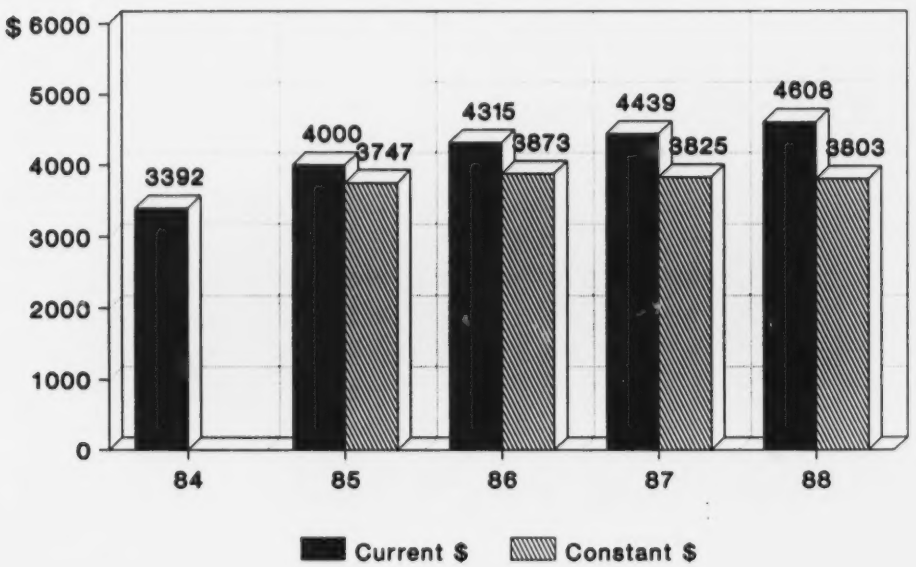
*The universe of public community colleges is approximately 780 institutions.

Exhibit 3: Total Revenues (Excluding Auxiliaries) Per Credit FTE Student



Higher Education Price Index (1984=100)

Exhibit 4: Total E&G Expenditures Per Credit FTE Student



HEPI (1984=100)

General Findings

Both revenues and expenditures dropped slightly--less than 1 percent--in FY88 compared to FY87. Using a constant dollar base of 1984, expenditures fell from $3,825 to $3,803, while revenues decreased from $3,995 to $3,982. In current dollars, both revenues and expenditures rose 4 percent during the same time period.

Constant Dollars. In constant dollars, revenues increased 13 percent over the five-year period (from $3,525 in FY84 to $3,982 in FY88. Expenditures also increased (12%) over this period (from $3,392 in FY84 to $3,803 in FY88) (see Exhibits 3 and 4).

On a per-student basis, appropriations decreased by 1.5 percent, from $2,709 in FY87 to $2,669 in FY88. Tuition decreased 0.4 percent (from $715 to $712) in this same period (see Exhibit 5). Scholarships proved to be the area with the highest increase. When Pell Grants were excluded, scholarships demonstrated a 9.5 percent increase (from $63 in FY87 to $69 in FY88). When such grants were included, scholarships increased a modest 1.3 percent, from $315 to $319 (see Exhibit 6).

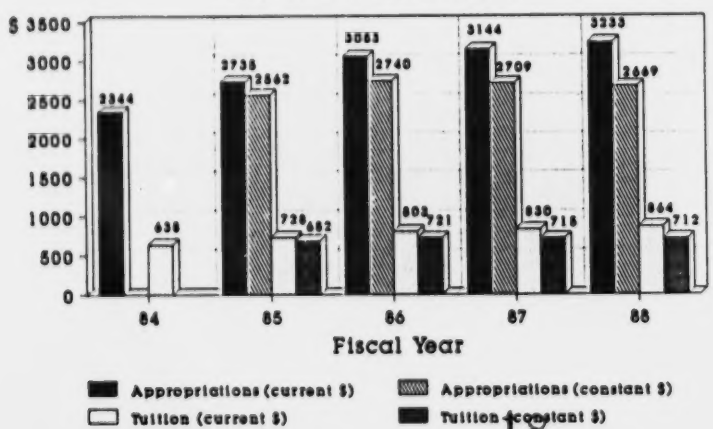
Academic expenditures per student fell almost 2 percent (from $2,304 in FY87 to $2,260 in FY88), and administrative expenditures decreased by 0.5 percent (from $1,416 to $1,409) (see Exhibit 7). Academic expenditures include instruction, research, public service, and academic support. Administrative expenditures include student services, institutional support, and plant operation and maintenance.

At community colleges, fixed costs may be greater in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs.

Current Dollars. In current dollars, institutions with FTE enrollment of less than 1,000 and vocational/technical colleges--Groups 4 and 5--had the highest expenditures per student in most categories. These groups also received the most revenues per student from many of the revenue categories. Group 4's ranking may be a result of economies of scale. Group 5's may be attributable to the prevalence of specialized programs that require more expensive equipment as well as smaller student-to-faculty ratios. Groups 4 and 5 both have smaller student-to-faculty ratios (14 and 15 to 1, respectively) than the national sample of 17 to 1.

Utilities expenditures per square foot of building gross area, however, remain highest for colleges with headcount enrollment of more than 15,000--Group 3 ($1.24) and lowest for Group 4 ($0.90).

Exhibit 5: Revenue Sources
Per Credit FTE Student



HEPI (1984=100)

Expenditures

The median college spent $4,608 per credit FTE student in FY88 (see Exhibit 4), up from $2,528 in FY79--an increase of 82 percent over the ten-year period and a 4 percent increase over the previous year ($4,439). Median expenditures at Group 4 colleges ($5,597) are 21 percent higher than those of the median college in the full sample. Vocational/technical colleges (Group 5) spent $5,165 per student, 12 percent more than those in the full sample.

Academics. Academic expenditures account for approximately 60 percent of the budget from year to year. The median college spent $2,739 per student for academics in FY88 (see Exhibit 7).

In the full sample of colleges, one-quarter spent more than 65 percent of their budgets on academics, while another 25 percent spent less than 56 percent. For the median college in the survey, about 85 percent of academic expenditures were for instruction, while the remaining 15 percent was spent on academic support, including libraries.

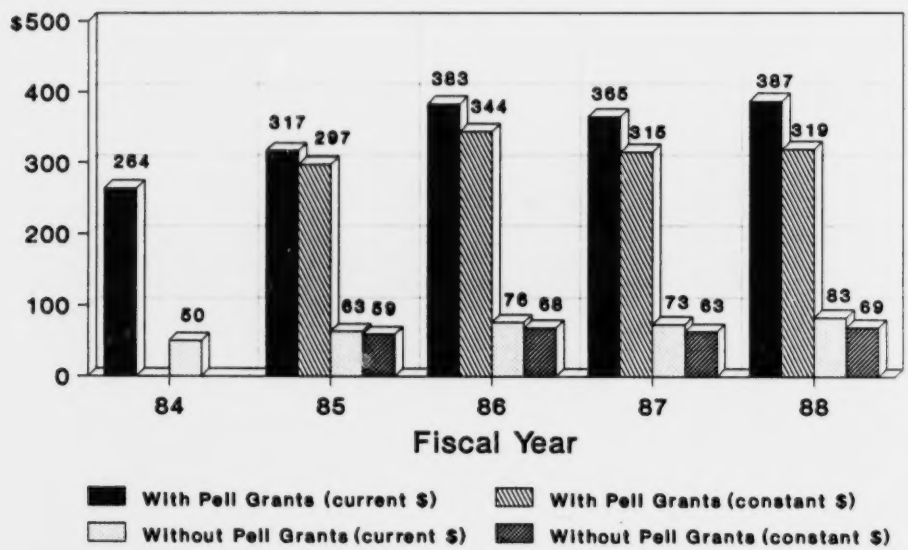
Less than half a percent (0.3%) of expenditures were earmarked for public service.

Instruction. In FY88, expenditures for credit instruction were higher for Group 4 ($2,428) than any other group. Group 5 ranked second with expenditures of $2,311 per student. For the full sample, the median was $2,123. The median college dedicated almost 1 percent of its expenditure base to noncredit instruction.

Administration. In each year surveyed, half the colleges spent more than one-third of their expenditure base on administration (see Exhibit 7). That figure was 37 percent in FY88. The median college spent $1,707 per student during FY88, a 4 percent increase from FY87 ($1,643).

Twenty-five percent of the colleges spent less than 32 percent of the operating budget on administration, while one-fourth spent more than 41 percent.

Exhibit 6: Scholarships Per Credit FTE Student



HEPI (1984-100)

Student Services. Student services accounted for 9 percent of expenditures at the median college in FY88. This amounted to $419 per student. Fifty percent of the colleges spent between 7 and 11 percent of their budgets on student services.

Scholarships. Less than 2 percent of expenditures at the median institution in FY88 was dedicated to scholarships, excluding Pell Grants. However, the median expenditure of $83 per student constituted a 14 percent increase compared to the previous year ($73).

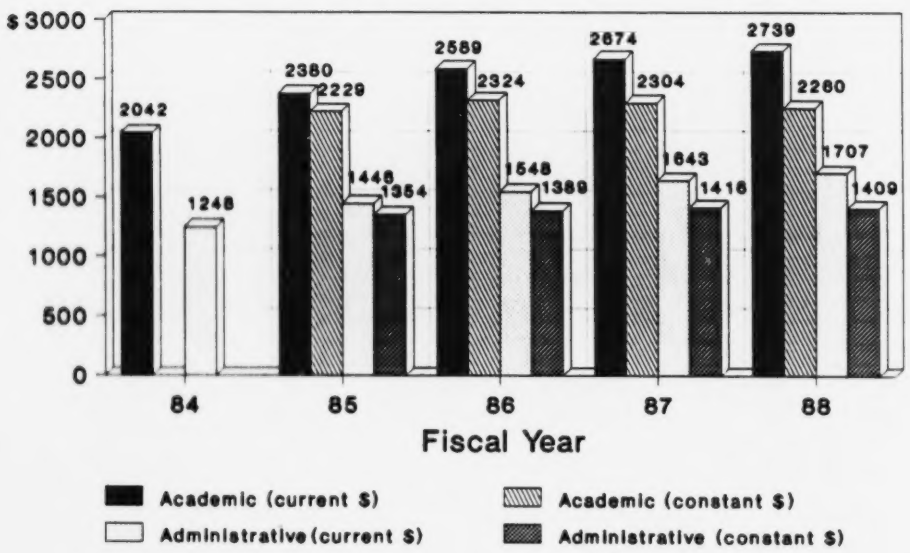
Utilities. Utilities expenditures ranged from 3 to 4 percent for one-half of the colleges. Utilities include electricity, gas, oil, coal, steam, water, and waste disposal.

The cost of utilities per square foot of building gross area was $1.08 at the median college in FY88 (see Exhibit 8). Up from $0.74 in FY79, this amounted to a 46 percent increase over this period, but represented no change from the previous year. In FY88, plant operation and maintenance expenditures without utilities accounted for $2.59 per square foot of building gross area. This represents a 1 percent increase over the previous year ($2.56).

Computers. The median college spent 3 percent of its budget, or $138 per student, on computer-related expenditures in FY88 (see Exhibit 9). The median college spent $76 for administrative support per student and $44 for academic support per student.

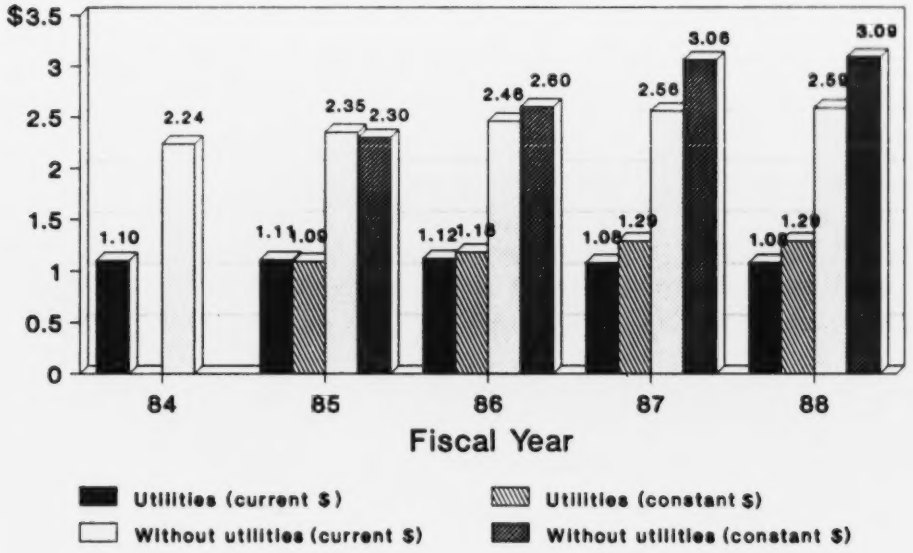
Operating costs accounted for 73 percent of total computer-related expenditures at the median college. Computer-related expenditures include those that are decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (paid through either institutional or noninstitutional funds).

Exhibit 7: Academic and Administrative Expenditures Per Credit FTE Student



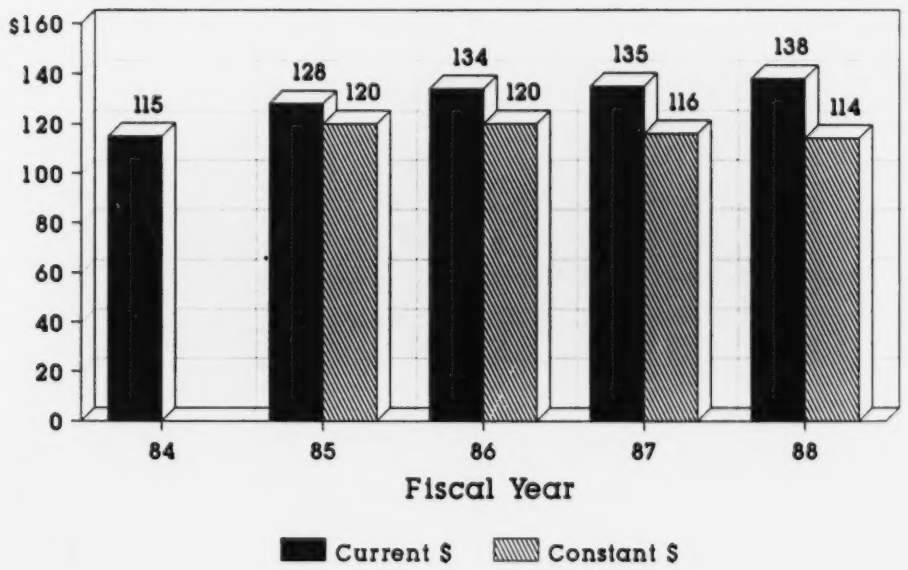
HEPI (1984=100)

Exhibit 8: Utilities Expenditures and Plant O&M Expenditures Without Utilities Per Square Foot of Building Gross Area



Utilities HEPI (1984=100)

Exhibit 9: Computer-Related Expenditures Per Credit FTE Student



HEPI (1984=100)

Revenues

Total revenues per student increased by 83 percent, from $2,635 in FY79 to $4,824 in FY88, while they increased 4 percent compared to the previous year (FY87 = $4,636) (see Exhibit 3). Although revenues are consistently higher than expenditures, it is improbable that colleges are operating at an overall surplus. The difference may reflect transfers to cover expenditures for plant maintenance and auxiliary enterprises.

Tuition. Students paid $864 in tuition and fees at the median college in FY88, a 4 percent increase from $830 in the previous year (see Exhibit 5). Tuition ranged from 12 to 24 percent of revenues for half the colleges and represented 17 percent of revenues at the median college. Students paid from $576 to $1,194 in tuition and fees at half the colleges

Noncredit tuition amounted to $4 per noncredit headcount student at the median college in FY88, less than 0.5 percent of total revenues. Tuition and fee revenues per noncredit headcount student ranged from $0 to $39 for half the colleges. This indicates several possibilities: a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Grants. The median college was awarded $381 per student in total gifts, grants, and contracts in FY88 compared to $350 in FY87--an increase of 9 percent. In FY87, this figure rose 7 percent. Half the colleges received between $198 and $675 per student in FY88.

Appropriations. Each student enjoyed the benefits of $3,233 in federal, state, and local appropriations at the median institution--a 3 percent increase from the FY87 median of $3,144. The amount received ranged from $2,631 to $4,156 per student at 50 percent of the colleges. As a percent of total revenues, government appropriations ranged from 61 to 76 at half the colleges, with a median of 69 percent.

The median college garnered $3,192 per student in state and local appropriations in FY88. The amount received ranged from $2,586 to $4,103 for half the colleges. Local appropriations varied from 0 to 28 percent of revenues at half the colleges, with a median of 11 percent. The appropriations ranged from $0 to $1,310 for half the colleges and amounted to $514 at the median institution.

Exhibit 10: Credit Instructional FTE Faculty As a Percentage of Total FTE Staff

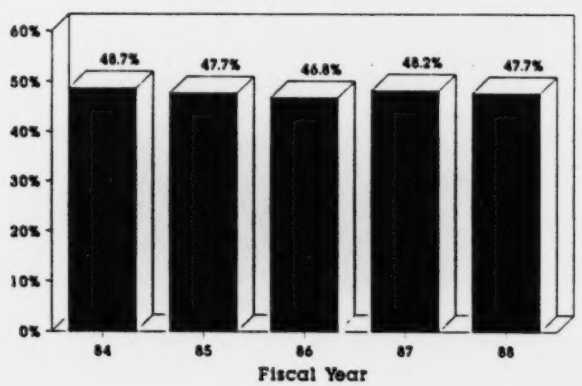
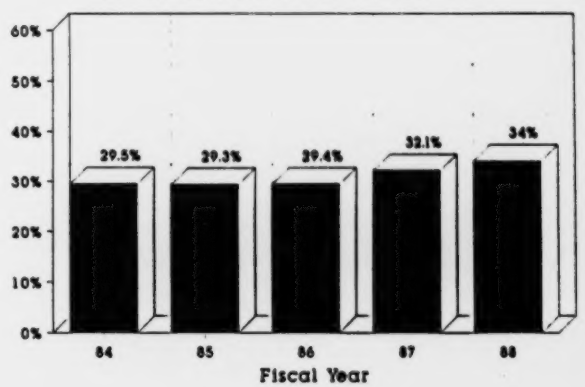


Exhibit 11: Percentage of Total Credit FTE Instruction Faculty That Is Part-Time



Revenue mix comparisons are difficult to make because states and localities finance their institutions in many ways. State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state; these variations limit comparisons. The lack of control most administrators have in setting tuition and appropriation levels also must be taken into consideration.

Other Areas

Service Area. One in every 18 people in the median college's service area was served by the college in FY88. This indicator, which was similar in previous years, is the ratio of service area population to the estimated unduplicated student headcount.

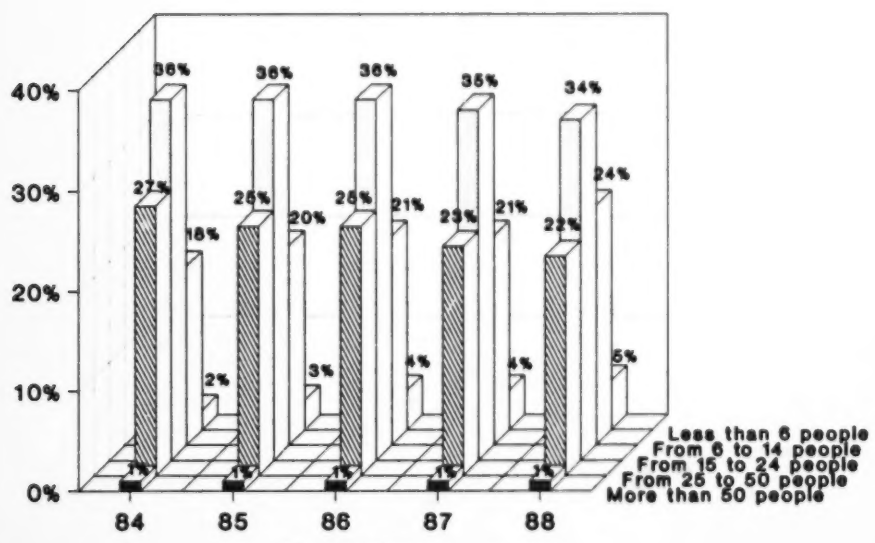
Staffing. The ratio of credit FTE students to credit FTE faculty at the median college was 17 to 1 in FY88, unchanged from the three previous years. In earlier years, it was either 18 or 19 to 1. In FY88, credit instruction FTE faculty accounted for 48 percent of all FTE staff (see Exhibit 10).

The proportion of credit instruction FTE faculty that is part-time was 34 percent at the median college in FY88 (see Exhibit 11). While this figure was fairly stable at 29 percent in previous years, it increased to 32 percent in FY87 before rising further to the current rate of 34 percent. Of all FTE staff, 25 percent were part-time in FY88.

A decrease in the staffing level of an individual college may be attributable to retrenchment or to more efficient use of staff. Careful year-to-year monitoring of the institution's staffing patterns may yield the most information for that college's administrators.

Class Size. Classes (including sections) offered for credit shifted downward in the 15-to-24 student size category--from 40% in FY79 to 34% in FY88 (see Exhibit 12). Another class size category appeared to accommodate the shift over the five-year period: the 6-to-14 student size category increased from 14% in FY79 to 24% in FY88. Administrators may find such statistics useful when evaluating methods of delivering instruction.

Exhibit 12: Median Percentage of Classes (Including Sections) Offered for Credit As Distributed Among Size Categories



CHAPTER 3
WORKSHEETS FOR COMPARATIVE ANALYSIS

The statistics in this chapter are medians for the entire sample of 559 institutions, excluding unusable or blank responses. The total number of usable responses for each statistic is shown in parentheses beside the statistic. Medians represent the number that will split the group in half; half the colleges will be below this number, and half will be above. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Careful interpretation of expenditure and revenue proportions is urged. High costs in any given area, such as utilities, will naturally push the expenditure proportion for other areas, such as instruction, below sample median--even if the budget support for instruction is perfectly adequate.

Expenditures

TABLE 1
EXPENDITURES BY MAJOR CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Total E & G Expenditures	100.0% (559)	_____%	_____% ( )
Academic Expenditures	60.8 (559)	_____%	_____% ( )
Support Expenditures	36.5 (559)	_____%	_____% ( )
Scholarships and Fellowships	1.8 (559)	_____%	_____% ( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries and transfers. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

Academic expenditures include instructional expenditures (for both credit and noncredit courses), research expenditures, public service expenditures, and academic support expenditures (including libraries, audiovisual centers, academic computing, and academic administration).

Support expenditures include student services, institutional support, and plant operation and maintenance.

Scholarships and fellowships include both restricted and unrestricted funds. Pell Grants are excluded.

Note: Pell Grants were included in both the revenues and expenditures bases from FY 1982-83 forward, a significant change from previous years. The inclusion of Pell Grants in the HEGIS finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell Grants as institutional rather than agency funds.

In the revenues category, Pell Grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell Grants have been **excluded** from the above-mentioned items and the corresponding totals.

Expenditures per Credit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$4608 (559)	$_____	$_____ ( )
$2739 (559)	$_____	$_____ ( )
$1707 (559)	$_____	$_____ ( )
$ 83 (559)	$_____	$_____ ( )

Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$4113 (559)	$_____	$_____ ( )
$2446 (559)	$_____	$_____ ( )
$1535 (559)	$_____	$_____ ( )
$ 74 (559)	$_____	$_____ ( )

3

Possible Interpretations

Institutions above the median on the proportion of expenditures devoted to instruction may rate themselves as more efficient than other institutions. On the other hand, some institutions may have achieved this "efficiency" by deferring administrative costs (especially some building maintenance) that will inevitably have to be paid. Moreover, some institutions, especially those serving disadvantaged populations, must fund higher student support expenditures. To remain consistent with their goals and mission, this pushes down the instructional cost proportion.

Institutions that are above the median on costs per student may find several interpretations possible: higher regional costs, a concentration of higher cost programs, and an attempt to provide a higher level of service. Higher instructional costs per student are almost always the direct result of higher faculty salaries than the median, lower ratios of students to faculty (see staffing distributions, pp. 30-32), or both.

Governing boards will be most interested in these deviations from the norm and how accurately they correlate with their own perceptions of institutional quality, program efficiency, and overall level of program cost.

Scholarship and Pell Grant funds per student give a measure of the financial need of attending students plus the effort expended by students and the institutional financial aid office in securing grants. It also reflects the institution's commitment to serve lower income students.

Limitations

Certain differential practices make the comparability of these statistics somewhat limited. Institutions where certain costs, such as fringe benefits, are paid directly by the state and are not included in institutional figures will show an "incorrect" low cost level.

In comparing expenditures per student for scholarships, numbers of needy students could justify above-median expenditures.

TABLE 2
EXPENDITURES BY DETAILED CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Academic			
Instruction (and Research)	49.9% (559)	_____%	_____% ( )
Public Service	0.3 (559)	_____	_____( )
Academic Support	8.6 (559)	_____	_____( )
Support Services			
Student Services	9.1 (559)	_____%	_____% ( )
Institutional Support	15.2 (559)	_____	_____( )
Plant Operation and Maintenance	10.9 (559)	_____	_____( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries, transfers, and independent operations. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

In this display, academic expenditures are split into three categories: instruction (and research), public service, and academic support. Support expenditures are broken down into student services, institutional support, and plant operation and maintenance. In conformance with NACUBO and IPEDS definitions, any expenditures for instruction, even for noncredit instruction, that were included in public service were transferred and are included in the instruction (noncredit) line. Standard definitions are given in Appendix C.

Research expenditures have been included with instruction because fewer than 10% of the sample institutions reported research expenditures.

Scholarships and fellowships include both restricted and unrestricted funds and exclude Pell Grants.

Possible Interpretations

Budget proportion statistics may clarify factors making an institution different from other institutions. Its unique qualities may stem from a strong commitment to instruction, with student services perhaps sacrificed somewhat to maintain the academic program. Alternately, a high plant

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$2275 (559)	$_____	$_____ ( )	$2004 (559)	$_____	$_____ ( )
12 (559)	_____	_____ ( )	10 (559)	_____	_____ ( )
396 (559)	_____	_____ ( )	351 (559)	_____	_____ ( )
419 (559)	_____	_____ ( )	376 (559)	_____	_____ ( )
725 (559)	_____	_____ ( )	644 (559)	_____	_____ ( )
522 (559)	_____	_____ ( )	447 (559)	_____	_____ ( )

maintenance commitment or a strong concern for academic support may serve to differentiate the institution from national norms. Analysts should examine data carefully to see if the unique characteristics revealed in the statistics are at variance with commonly held perceptions about the institution on campus. For example, if the institution prefers a low commitment to student services, while data reveal that the institution is far above the norm, a case exists for reexamining the current efficiency of the delivery of student services.

Examining costs on a per-student basis adds another dimension to the analysis. Higher costs per student may be due to relatively higher costs in a given geographic location, to falling enrollment, or to an inefficient educational delivery system--or to an institutional mission of providing high-quality services. At community colleges, fixed costs may be more predominant in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs. Institutions with enrollments below their physical capacity may have above-median costs per student in administrative areas because of fixed costs, coupled with median costs in the instructional areas.

Limitations

It must be emphasized that being above or below the median is not necessarily good or bad unless such information conflicts with the stated goals of the institution.

TABLE 3
SPECIAL CATEGORIES OF EXPENDITURE

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Credit Instruction	47.1% (559)	_____%	_____% ( )
Noncredit Instruction	0.6 (559)	_____%	_____% ( )
Utilities Expenditures	3.2 (532)	_____%	_____% ( )
Plant O & M without Utilities	7.7 (532)	_____%	_____% ( )
Utilities			
Building Gross Area (sq. ft.)	$1.08 (502)	$_____	$_____ ( )
Plant O & M Without Utilities			
Building Gross Area (sq. ft.)	$2.59 (502)	$_____	$_____ ( )
Plant O & M Without Utilities			
Building Replacement Value (est.)	$0.03 (386)	$_____	$_____ ( )

Meaning and Explanations

Two important breakdowns are given first. Instructional expenditures are split into credit and noncredit categories, and plant operation and maintenance is broken into utilities and nonutilities maintenance costs. Utility expenditures include electricity, gas, oil, coal, steam, water, and waste disposal. Noncredit instruction costs per student are calculated by dividing the expenditures by noncredit headcount only. The breakdown between credit and noncredit is based on a percentage split estimated by each institution.

Plant operation and maintenance less utilities per square foot (gross area of building) is the cost of maintaining buildings, not including heating, cooling, and lighting per square foot of space. Utilities per square foot (gross area of building) include the cost of heating, lighting, and cooling per gross square foot of space. Plant operation and maintenance, not including utilities, per estimated building replacement value is the cost of maintaining the plant in terms of its replacement value. Estimated building replacement value per total FTE students is an estimate of the current value of buildings per student.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$2123 (559)	$_____	$_____ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 7* (434)	$_____*	$_____*( )
$ 155 (532)	$_____	$_____ ( )	$135 (532)	$_____	$_____ ( )
$ 358 (532)	$_____	$_____ ( )	$310 (532)	$_____	$_____ ( )

*No credit FTE students included in denominator; noncredit headcount enrollment used only.

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	$8012 (404)	$_____	$_____ ( )
Total Scholarships and Pell Grants Credit FTE Students	$ 387 (557)	$_____	$_____ ( )

3

Possible Interpretations

Credit instruction costs per student reveal differences among institutions with regard to class size and faculty compensation. Interpretations of these costs should acknowledge differences in faculty ratios and pay levels.

These statistics are expansions on the analysis of plant operation and maintenance expenditures. A variance from the national sample median in overall costs may be due to high utility costs or to high energy consumption per square foot and may be driven by low space-to-student ratios.

Building value per student gives an indication of how much has been "built" per student. This figure may reflect declining or rising student enrollment, availability of funding for this purpose, or both.

Limitations

In making comparisons, careful attention should be given to the institution's special situation. Well-paid faculty, cold climates, age of buildings, and preventive maintenance plans could easily justify above-median expenditures.

TABLE 4
COMPUTER-RELATED EXPENDITURES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Computer-Related Expenditures	2.8% (451)	_____%	_____% ( )
Administrative Support	1.7 (463)	_____	_____( )
Academic/Instructional Support	1.0 (463)	_____	_____( )

	Median Percentage of Computer-Related Expenditures by Type		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Total Computer-Related Expenditures			
Operating Expenditures	73.5% (449)	_____%	_____% ( )
Development Expenditures	0.0 (443)	_____	_____( )
Capital Equipment Purchase (amortized over 5 years)	15.2 (446)	_____	_____( )
Capital Equipment Lease	0.0 (442)	_____	_____( )

How Computer Services Are Provided	Hardware		Software	
Purchased	298	59%	249	51%
Leased	14	3	23	5
Provided by a consortium				
o paid through institutional funds	11	2	14	3
o paid through noninstitutional funds	1	0	2	0
Combination or other	181	36	200	41
Total	505	100%	488	100%

Meaning and Explanations

All computer-related expenditures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, data processing, faculty compensation, and general instructional support are excluded. Computer-related expenditures include those expenditures decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (whether paid through institutional or noninstitutional funds). Total computer-related expenditures include those of all types, whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased and/or leased capital expenditures. Appendix B contains a copy of the questionnaire on computer-related expenditures.

Expenditures per Credit FTE Student (in dollars)			
Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$138	(451)	$_____	$_____ ( )
76	(463)	_____	_____ ( )
44	(463)	_____	_____ ( )

Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$120	(451)	$_____	$_____ ( )
66	(463)	_____	_____ ( )
40	(463)	_____	_____ ( )

Type of System

Large-scale system	115	23%
Minicomputer system	118	23
Microcomputer system	9	2
Combination or other	261	52
Total	503	100%

Operating expenditures include those for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget. Development expenditures include internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures include major expenditures for purchase of computer hardware amortized over five years. Lease expenditures include those for the lease of computer hardware.

Of the 36% that reported hardware to be provided by a combination of methods, the predominant combination was purchased and leased. The same was true of software. More than half (52%) the colleges reported a combination of types of systems, the most common being large-scale and microcomputer systems.

Possible Interpretations

Computer expenditures may be compared as a rough guide, but internal management would do well to monitor trends in its own computer-related expenditure patterns. Operating expenditures of 73.5% of the total computer-related expenditures may reflect an effort to upgrade computer software or an attempt to provide a higher level of service.

Limitations

Some institutions had difficulty breaking down expenditures between administrative and academic support. Underreporting of computer-related expenditures by institutions with decentralized systems is probable, especially in regard to academic support. This is more likely to have occurred at medium and large institutions. Regarding development expenditures and purchase of capital equipment, the data reflect over- and underreporting. Of those that did not amortize, some included the total amount in 1987-88 while others also lumped expenditures in this category but for a fiscal year other than 1987-88.

Revenues

TABLE 5
REVENUES BY MAJOR CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Total Revenues (current funds, not including auxiliaries)	100.0% (559)	_____%	_____%( )
Tuition and Fees	17.4 (559)	_____	_____( )
Appropriations (all governments)	68.7 (559)	_____	_____( )
Gift, Grants, and Contracts (all sources)	8.0 (559)	_____	_____( )
Other Revenues (not auxiliaries)	2.8 (559)	_____	_____( )

Meaning and Explanations

Total revenues exclude sales and services of auxiliary enterprises, hospitals, and independent operations as defined on the IPEDS finance form for lines A-12, A-13, and A-15.

Appropriations (all governments) include federal, state, and local appropriations.

Gifts, grants, and contracts (all sources) include restricted and unrestricted revenues from federal, state, local, and private sources. Pell Grants are excluded from federal grants and contracts.

Other revenues include unrestricted and restricted endowment income, sales and services of educational activities, and "other sources" as defined on the IPEDS finance form for lines A-10, A-11, and A-14.

Pell Grants

Pell Grants were included in both the revenues and expenditures bases from 1982-83 forward, a significant change from previous years. The inclusion of Pell Grants in the HEGIS (now IPEDS) finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell Grants as institutional rather than agency funds.

In the revenues category, Pell Grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell Grants have been **excluded** from the above-mentioned items and the corresponding totals.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$4824 (559)	$_____	$_____ ( )	$4248 (559)	$_____	$_____ ( )
864 (559)	_____	_____ ( )	762 (559)	_____	_____ ( )
3233 (559)	_____	_____ ( )	2861 (559)	_____	_____ ( )
381 (559)	_____	_____ ( )	328 (559)	_____	_____ ( )
137 (559)	_____	_____ ( )	123 (559)	_____	_____ ( )

3

Possible Interpretations

Interinstitutional revenue mix comparisons are difficult to make and have limited uses. States and localities finance their institutions in many ways. Grants may be for student aid or for special programs, such as Title III. These variations make comparison difficult.

Limitations

In some states institutions charge no tuition; revenues come from state and local sources only. This explains the great variability of these statistics.

Most revenue analyses would best be done on a state-by-state basis. Comparison is easiest among institutions within the same state or among institutions within states having similar financing for community colleges. Many institutions will want to rely on special home-state revenue analyses.

The large range of financing strategies makes median and quartiles of dubious statistical value.

TABLE 6
REVENUES BY DETAILED CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Tuition and Fees			
Tuition and Fees for Credit	16.1%(559)	____%	____%( )
Tuition and Fees for Noncredit	0.4 (559)	____	( )
Appropriations			
Federal	0.0 (559)	____	( )
State	55.0 (559)	____	( )
Local	10.7 (559)	____	( )
Gift, Grants, and Contracts			
Federal	3.0 (559)	____	( )
State and Local	2.4 (559)	____	( )
Private	0.2 (559)	____	( )

Meaning and Explanations

Tuition and fees were split into credit and noncredit portions using the estimated percentage breakdown given by each survey respondent.

All categories include both restricted and unrestricted funds.

Federal grants and contracts exclude Pell Grants.

State and local grants and contracts have been combined to save space.

Other revenues and total revenues are defined on the previous pages.

Table 7 shows state and local appropriations combined to improve state-by-state comparisons where the only variance in funding is the state or local portion provided.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$ 797 (559)	$_____	$_____( )	N/A	N/A	N/A
N/A	N/A	N/A	4* (422)	$_____ *	$_____ *( )
0 (559)	_____	_____( )	0 (559)	_____	_____( )
2373 (559)	_____	_____( )	2137 (559)	_____	_____( )
514 (559)	_____	_____( )	406 (559)	_____	_____( )
149 (559)	_____	_____( )	128 (559)	_____	_____( )
113 (559)	_____	_____( )	98 (559)	_____	_____( )
13 (559)	_____	_____( )	11 (559)	_____	_____( )

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Possible Interpretations

Of interest to some analysts is the range of tuition and fee revenues per noncredit headcount student discovered by this survey. Being lower than the median, for example, may indicate a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Most of the other figures can be useful for pinpointing how differently the institution is financed compared to national sample medians. Given the lack of control most administrators have over the setting of tuition and appropriation levels, this is more "interesting" than useful for making policy.

Limitations

Comparisons among institutions of budget proportions or revenues per student are more useful when data for a number of previous years are also examined.

TABLE 7
SPECIAL CATEGORIES OF REVENUES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
State and Local Appropriations (combined)	68.2%(559)	_____%	_____%( )
Total Appropriations / Unduplicated Student Headcount	$736 (309)	$_____	$_____( )
Service Area Population / Unduplicated Student Headcount	17.5 (291)	_____	_____( )

Meaning and Explanations

Three additional statistics are included:

1. The combination of state and local appropriations shows the combined funding from the two sources.

2. Total appropriations per unduplicated headcount adds federal, state, and local appropriations to arrive at the numerator. Unduplicated headcount was requested on the NACUBO survey (see Appendix B). In the first five years of this report, where no response was given to unduplicated headcount in the survey, the sum of the noncredit FTE enrollment multiplied by 20, the credit part-time FTE enrollment multiplied by 3, and the full-time FTE enrollment was used as a proxy for unduplicated headcount. This approximation was discontinued in subsequent years. It does not appear to have affected this ratio.

3. Service area population per unduplicated headcount is derived from the NACUBO survey responses (see Appendix B). The same approximation for unduplicated headcount, as defined above, was also discontinued in reports for the past several years. This change in calculation may have affected this figure or this ratio may have lowered as institutions become increasingly aware of "market penetration."

Revenues per Credit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$3192 (559)	$_____	$_____ ( )

Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$2831 (559)	$_____	$_____ ( )

3

Possible Interpretations

State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state.

Total appropriations per unduplicated headcount gives the dollar amount provided by appropriations per student served. The more an institution is above the median, the more appropriation support the institution receives per student served.

Service area population per unduplicated headcount gives the "market penetration" of the institution. Being below the median may indicate good reception of the institution's programs within the community. The statistic will also be affected by the number and size of competing institutions and reflects the competitive strength of the institution.

Limitations

The median for state and local appropriation financing is based on a large range of financing strategies and may be of limited analytic value.

Unduplicated headcounts are not monitored by all institutions; thus, these figures are often estimates and may be in error.

Service area populations may vary in the proportion of people who are generally eligible for college, i.e., 18 years and over. This somewhat limits the comparability of the statistic among institutions. In addition, many of the students counted in the headcount may be drawn from outside the service area, weakening the "market penetration" interpretation of the statistic.

Course Enrollment Distributions, Salaries, and Staff Ratios

TABLE 8
COURSE ENROLLMENT DISTRIBUTIONS

Course Enrollment by Major Function:	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Class Size			
More than 50 students	1% (416)	_____%	_____%(___)
From 25 to 50 students	22 (416)	_____	_____(___)
From 15 to 24 students	34 (416)	_____	_____(___)
From 6 to 14 students	24 (416)	_____	_____(___)
Less than 6 students	5 (416)	_____	_____(___)

Meaning and Explanations

Course enrollment distributions are given for credit and noncredit courses separately. Medians were calculated by ordering in each size category the proportion of courses that each responding institution had in that category. Thus, for the category "class size more than 50," the proportions given by individual institutions might range from 0% (no classes with more than 50 students including individual sections) to 100% (all classes at the institution with more than 50 students). (Note that there were no colleges with all classes this large.) The median (1%) split this distribution in half, such that half the colleges had more than 1% of their classes with more than 50 students. Because each median is calculated separately, a different college may be at the median for each class size. This results in the sum of the proportion not adding to 100%.

Possible Interpretations

Institutions that find their instructional costs per student above the median may wish to examine the course size distribution to see if high costs are a result of their class size distribution. A large proportion of small classes is costly. Some institutions may find that they have a predominance of very large and very small classes, with few in the mid-range when compared with the national sample. They may wish to reevaluate methods of delivering instruction.

Limitations

These questions had the fewest respondents and the largest spread among responses. The large amount of variation that exists makes it questionable whether any sort of a "national norm" for class sizes can really be said to exist; however, the median proportions have not differed significantly from year to year.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
0%	(379)	_____%	_____%( )
9	(379)	_____	_____( )
27	(379)	_____	_____( )
31	(379)	_____	_____( )
1	(379)	_____	_____( )

SALARIES

Total Current Fund Salaries and Wages / Total Current Fund Expenditures + MT	57% (529)	_____%	_____% ( )

Meaning and Explanations

MT is an abbreviation for Mandatory Transfers.

This ratio shows the proportion of institutional expenditures comprised of salaries and wages. It includes salaries and wages spent on auxiliary enterprises.

Possible Interpretations

This ratio is most useful when figures that show changes over time are examined. For individual institutions an increase in this ratio may reflect the preliminary stages of budget stringency. Travel, supplies, telephone, and equipment budgets are often the first to be cut in anticipation of revenue shortfalls.

Limitations

Comparison among institutions on this ratio for a single year yields only an idea of the variety of budget structures. Some institutions depend more heavily on personnel; others have high nonpersonnel costs.

TABLE 9
STAFF RATIOS

Staff by Major Function:

FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)

	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Instruction			
Credit Instruction Faculty	47.7% (426)	_____%	_____% (___)
Noncredit Instruction Faculty	2.0 (426)	_____	_____ (___)
All Other Staff (instruction, nonfaculty)	4.2 (426)	_____	_____ (___)
Public Service Staff	0.2 (426)	_____	_____ (___)
Academic Support Staff	8.4 (426)	_____	_____ (___)
Student Services Staff	9.2 (426)	_____	_____ (___)
Institutional Support Staff	12.5 (426)	_____	_____ (___)
Plant O & M Staff	9.0 (426)	_____	_____ (___)
Total	100.0 (559)	_____	_____ (___)
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	75.2 (261)	_____	_____ (___)
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.9 (426)	_____	_____ (___)

Staff by Major Function:

Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY

Instruction			
Credit Instruction Faculty	34.0% (442)	_____%	_____% (___)
Noncredit Instruction Faculty	81.0 (427)	_____	_____ (___)
All Other Staff (instruction, nonfaculty)	0.0 (430)	_____	_____ (___)
Public Service Staff	0.0 (436)	_____	_____ (___)
Academic Support Staff	5.7 (427)	_____	_____ (___)
Student Services Staff	5.9 (427)	_____	_____ (___)
Institutional Support Staff	4.0 (427)	_____	_____ (___)
Plant O & M Staff	4.2 (431)	_____	_____ (___)
Total	24.9 (411)	_____	_____ (___)

Total FTE Student (credit & noncredit) per FTE Staff			Unduplicated Student Headcount (credit & noncredit) per FTE Staff		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
17*(426)	_____*	_____*( )	N/A	N/A	N/A
N/A	N/A	N/A	272**(255)	_____**	_____**( )
235 (426)	_____	_____( )	1133 (255)	_____	_____( )
12807 (426)	_____	_____( )	34553 (255)	_____	_____( )
118 (426)	_____	_____( )	423 (255)	_____	_____( )
101 (426)	_____	_____( )	390 (255)	_____	_____( )
72 (426)	_____	_____( )	284 (255)	_____	_____( )
103 (426)	_____	_____( )	385 (255)	_____	_____( )
9 (426)	_____	_____( )	34 (255)	_____	_____( )

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide a meaningful statistic.

Meaning and Explanations

Institutions provided FTE staff counts according to the NACUBO functional categories. Instructional staff were further categorized as credit instruction, noncredit instruction, and all other staff instruction. The final category was used for clerical, laboratory, or administrative staff (all nonteaching) who may be classified in the instruction function but not as faculty. FTE staff statistics are calculated in four ways: proportion of staff in each category for the median institution, median ratio of FTE staff in each category to FTE credit students, median ratio of FTE staff in each staff category to number of unduplicated headcount students (an estimate of all those enrolled as students during the year), and part-time FTE staff as a percentage of total FTE staff per each specific staffing category only.

Two other ratios are provided: unduplicated student headcount per total FTE nonfaculty staff and FTE nonfaculty staff per total FTE faculty staff, including credit and noncredit faculty. FTE nonfaculty staff includes the sum of all staff categories excepting credit instructional faculty and noncredit instructional faculty. FTE nonfaculty staff to total FTE faculty staff, including credit and noncredit faculty, is a comparison of administration staffing with faculty staffing.

Where no response was given to unduplicated headcount in the survey, no proxy was used in this year's and the last four years' reports. This differs from the first five years of this report.

Possible Interpretations

These ratios may provide a starting point for an institution to judge whether it has too many or too few faculty or other staff. Comparison of administrative staffing must be made with care because of the wide range of administrative services provided by institutions; the median institution may be providing a very different level of administrative support and services than any other college.

The increase in the ratio of unduplicated headcount to total FTE nonfaculty staff may be attributable to the method of calculation (i.e., dropping the proxy for unduplicated headcount), which may have deflated headcount in previous years, or may be an actual decrease in staffing levels, possibly attributable to retrenchment or to more efficient use of staff.

An institution may want to use comparative data as a rough guide to "standard behavior in the industry," but alert management also requires careful year-to-year monitoring of trends in its own staffing patterns.

Limitations

Some institutions could not provide staffing ratios by functional categories because they maintained only exempt, nonexempt, and faculty breakdowns.

Many respondents had difficulty in determining whether an employee who did not teach but who worked exclusively in the instructional area was instructional or academic support. There is probably considerable overlap between these two categories. Some confusion may also exist over the difference between noncredit instructional faculty and public service personnel.

Some institutions also had difficulty converting part-time noncredit instructional faculty to FTE. Although class hour conversions were suggested, some difficulty must be expected when the noncredit offerings might be for such extremes as one weekend or six months on an irregular schedule.

CHAPTER 4
QUARTILES FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

This chapter includes quartiles for the entire sample.

The first quartile is the value for a given statistic that separates the lowest 25% of the institutional values from the top 75% of the institutional values.

The median is the value that separates the lowest 50% of the values from the top 50% of the values for each statistic.

The third quartile is the value that separates the lowest 75% of the values from the top 25% of the values for each statistic.

N is the number of institutions that provided the data necessary to calculate the statistic. Hence, N is the number of values to find the quartiles and median. N varies with each statistic.

IMPORTANT NOTE

Because each statistic has a different institution at its median and quartile values, proportions will not add to 100%. This is especially true of the first and third quartiles. An institution that has a low instructional budget proportion will have a high administrative budget proportion. Thus, the quartiles are formed from very different institutions. As a result, the sum of the first quartiles proportions will generally be less than 100%, while the sum of the third quartiles proportions will tend to exceed 100%.

TABLE 10
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	559	$3,898	$4,608	$5,721	559	$3,806	$4,118	$4,988	559
Academic Expenditures	55.7	60.8	65.0	559	2,289	2,739	3,438	559	2,077	2,446	2,957	559
Support Expenditures	32.4	36.5	41.8	559	1,337	1,707	2,296	559	1,192	1,585	1,952	559
Scholarships and Fellowships	0.9	1.8	3.5	559	48	88	178	559	88	74	152	559
Academic												
Instruction (and Research)	44.6	49.9	54.7	559	1,898	2,275	2,797	559	1,677	2,004	2,396	559
Public Service	0.0	0.3	1.6	559	0	12	71	559	0	10	67	559
Academic Support	6.1	8.6	11.2	559	267	396	584	559	248	351	471	559
Support Services												
Student Services	7.2	9.1	11.2	559	320	419	570	559	282	376	507	559
Institutional Support	12.5	15.2	19.0	559	501	725	1,008	559	449	644	878	559
Plant Operation & Maintenance	9.3	10.9	12.9	559	388	522	665	559	339	447	585	559
Credit Instruction	41.5	47.1	51.8	559	1,782	2,128	2,572	559	—	—	—	—
Noncredit Instruction	0.0	0.6	3.7	559	—	—	—	—	0 $	7 $	79 $	484
Utilities Expenditures	2.6	3.2	4.1	582	111	155	208	582	99	135	181	582
Plant O & M without Utilities	6.2	7.7	9.4	582	258	358	482	582	226	310	418	582
Computer-related Expenditures	2.0	2.8	4.2	451	87	128	218	451	77	120	190	451
Administrative Support	0.9	1.7	2.4	468	39	76	121	468	36	66	106	468
Academic Support	0.4	1.0	1.9	468	18	44	95	468	16	40	88	468
Utilities Divided by Building Gross Area (square feet)	$0.86	$1.08	$1.44	502								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.95	$2.59	$3.49	502								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.02	$0.03	$0.05	386								

$ No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$5,478	$8,012	$11,288	484
Total Scholarships & Pell Grants Divided by Credit FTE Students	$287	$387	$617	557
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	52%	57%	62%	529

Median Percentage of Computer-related Expenditures by Type	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	58.1%	78.5%	88.9%	449
Development Expenditures	0.0	0.0	4.8	448
Capital Equipment Purchase (amortized over 5 years)	0.1	15.2	29.5	446
Capital Equipment Lease	0.0	0.0	0.8	442

How Computer Services Are Provided	Hardware		Software	
Purchased	298	59%	249	51%
Leased	14	3	23	5
Provided by a consortium				
o paid through institutional funds	11	2	14	3
o paid through noninst. funds	1	0	2	0
Combination or other	181	36	200	41
Total	505	100%	488	100%

TABLE 11
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	559	$4,018	$4,824	$5,958	559	$3,578	$4,248	$5,189	559
Tuition and Fees	11.6	17.4	28.8	559	576	864	1,194	559	527	762	1,079	559
Appropriations (all governments)	60.6	68.7	76.3	559	2,681	3,288	4,156	559	2,898	2,861	3,535	559
Gifts, Grants, and Contracts (all sources)	4.2	8.0	12.9	559	198	381	675	559	168	328	597	559
Other Revenues (not auxiliaries)	1.3	2.8	5.2	559	60	137	263	559	51	128	289	559
Tuition and Fees												
Tuition and Fees for Credit	10.6	16.1	22.6	559	542	797	1,125	559	--	--	--	--
Tuition and Fees for Noncredit	0.0	0.4	1.6	559	--	--	--	--	0 $	4 $	39 $	422
Appropriations												
Federal	0.0	0.0	0.2	559	0	0	7	559	0	0	6	559
State	34.3	55.0	68.5	559	1,715	2,378	3,241	559	1,480	2,137	2,874	559
Local	0.0	10.7	28.1	559	0	514	1,310	559	0	406	1,125	559
Gifts, Grants, and Contracts												
Federal	1.2	3.0	6.2	559	56	149	328	559	50	128	296	559
State and Local	0.4	2.4	5.7	559	22	118	268	559	19	98	240	559
Private	0.0	0.2	1.1	559	0	13	49	559	0	11	40	559
State and Local Appropriations (combined)	60.0	68.2	75.9	559	2,586	3,192	4,103	559	2,378	2,831	3,514	559

$ No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$529	$796	$1,058	309
Service-Area Population				
Unduplicated Student Headcount	10.0	17.5	29.2	291

TABLE 18
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS

Staff by Major Function:

	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	39.6%	47.7%	58.2%	426	14 *	17 *	21 *	426	--	--	--	--
Noncredit Instruction Faculty	0.0	2.0	8.0	426	--	--	--	--	51 **	272 **	1,229 **	255
All Other Staff (instruction, nonfaculty)	0.0	4.2	9.1	426	109	285	###	426	415	1,188	###	255
Public Service Staff	0.0	0.2	1.8	426	470	12,007	###	426	2,179	84,558	###	255
Academic Support Staff	4.8	8.4	11.9	426	78	118	191	426	271	428	679	255
Student Services Staff	7.0	9.2	11.4	426	75	101	139	426	260	390	618	255
Institutional Support Staff	9.6	12.5	15.7	426	50	72	104	426	180	284	428	255
Plant O & M Support Staff	6.7	9.0	11.5	426	78	108	148	426	259	385	589	255
Total	100.0	100.0	100.0	559	7	9	11	426	24	34	47	255

Staff by Major Function:

	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	28.2%	34.0%	44.7%	442
Noncredit Instruction Faculty	0.0	81.0	100.0	427
All Other Staff (instruction, nonfaculty)	0.0	0.0	16.7	430
Public Service Staff	0.0	0.0	7.4	436
Academic Support Staff	0.0	5.7	15.5	427
Student Services Staff	0.0	5.9	15.4	427
Institutional Support Staff	0.0	4.0	10.7	427
Plant O & M Support Staff	0.0	4.2	14.8	431
Total	15.8	24.9	32.9	411

* Only credit FTE students used.
** Only noncredit student headcount used.
Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount				
Total FTE Staff (nonfaculty)	52.6	75.2	108.5	261

Total FTE Staff (nonfaculty)				
Total FTE Faculty (cr. + ncr.)	0.7	0.9	1.2	426

COURSE-ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
Class Size								
More than 50 students	0%	1%	2%	416	0%	0%	2%	380
From 25 to 50 students	13	22	37	416	0	9	18	380
From 15 to 24 students	26	34	46	416	15	27	48	380
From 6 to 14 students	10	24	34	416	9	31	50	380
Less than 6 students	1	5	14	416	0	1	11	380

CHAPTER 5
MEDIANS AND QUARTILES FOR PEER GROUPS CLASSIFIED BY ENROLLMENT SIZE AND BY VOCATIONAL/TECHNICAL DESIGNATION

This chapter shows medians and quartiles for peer groups classified as follows:

Group 1: Total credit and noncredit headcount enrollment less than 5,000 (199 institutions).

Group 2: Total credit and noncredit headcount enrollment from 5,000 through 15,000 (214 institutions).

Group 3: Total credit and noncredit headcount enrollment greater than 15,000 (146 institutions).

Group 4: Total FTE enrollment less than 1,000 (103 institutions). (These institutions are a subset of Groups 1, 2, and 3.)

Group 5: Primarily vocational/technical institutions of all sizes (111 institutions). (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes full-time, part-time, and noncredit students.

FTE enrollment consists of full-time equivalents for full-time, part-time and noncredit students. For institutions without more precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. From FY85 forward, it was suggested that credit FTE enrollment be calculated by dividing total credit hours (opening fall) by 15.

TABLE 18
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF LESS THAN 5,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	199	$3,987	$4,878	$6,234	199	$3,985	$4,490	$5,568	199
Academic Expenditures	38.5	50.1	60.8	199	2,220	2,772	3,551	199	2,187	2,627	3,325	199
Support Expenditures	33.4	38.0	48.8	199	1,449	1,836	2,428	199	1,385	1,720	2,274	199
Scholarships and Fellowships	1.3	2.7	4.8	199	58	126	204	199	56	119	197	199
Academic												
Instruction (and Research)	42.2	48.0	52.6	199	1,816	2,200	2,892	199	1,751	2,178	2,673	199
Public Service	0.0	0.1	2.0	199	0	8	101	199	0	7	93	199
Academic Support	5.7	8.1	10.8	199	260	399	541	199	258	375	502	199
Support Services												
Student Services	7.7	10.1	12.8	199	366	485	667	199	346	458	626	199
Institutional Support	12.7	15.8	19.6	199	544	780	1,056	199	525	781	982	199
Plant Operation & Maintenance	8.9	10.8	13.7	199	396	540	715	199	369	502	659	199
Credit Instruction	40.9	47.0	50.9	199	1,795	2,183	2,670	199	--	--	--	--
Noncredit Instruction	0.0	0.0	1.0	199	--	--	--	--	0 §	0 §	11 §	148
Utilities Expenditures	2.7	3.5	4.7	187	118	172	240	187	118	164	220	187
Plant O & M without Utilities	5.8	7.2	9.5	187	257	356	500	187	242	327	488	187
Computer-related Expenditures	1.6	2.5	4.0	150	77	130	210	150	78	116	180	150
Administrative Support	0.7	1.3	2.2	168	29	64	114	168	26	58	106	168
Academic Support	0.8	0.9	1.6	168	16	40	76	168	16	39	72	168
Utilities Divided by Building Gross Area (square feet)	$0.77	$0.94	$1.26	171	§ No credit FTE students included in denominator; only noncredit headcount enrollment used.							
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.62	$2.14	$2.89	171	Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)				$6,274	$9,609	$14,366	132
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.02	$0.03	$0.04	125	Total Scholarships & Pell Grants Divided by Credit FTE Students				$382	$544	$761	198
					Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT				50%	55%	62%	186

Median Percentage of Computer-related Expenditures by Type	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	55.6%	76.0%	90.5%	149
Development Expenditures	0.0	0.0	0.0	146
Capital Equipment Purchase (amortized over 5 years)	0.0	16.4	33.3	146
Capital Equipment Lease	0.0	0.0	0.0	146

Group 1

TABLE 14
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF LESS THAN 5,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	199	$4,083	$5,285	$6,279	199	$3,966	$4,889	$5,863	199
Tuition and Fees	11.9	16.5	22.1	199	635	850	1,135	199	613	761	1,077	199
Appropriations (all governments)	60.2	68.4	76.2	199	2,544	3,489	4,448	199	2,467	3,218	4,046	199
Gifts, Grants, and Contracts (all sources)	4.2	9.0	15.0	199	202	478	885	199	190	438	769	199
Other Revenues (not auxiliaries)	1.1	2.8	5.6	199	58	156	305	199	51	142	288	199
Tuition and Fees												
Tuition and Fees for Credit	11.3	15.7	21.6	199	628	798	1,089	199	--	--	--	--
Tuition and Fees for Noncredit	0.0	0.0	0.6	199	--	--	--	--	0 $	0 $	4 $	189
Appropriations												
Federal	0.0	0.0	0.6	199	0	0	86	199	0	0	29	199
State	44.4	61.7	69.7	199	1,907	2,724	3,900	199	1,869	2,685	3,569	199
Local	0.0	0.3	16.3	199	0	15	784	199	0	14	695	199
Gifts, Grants, and Contracts												
Federal	1.1	3.5	8.9	199	55	185	478	199	58	178	445	199
State and Local	0.2	2.2	5.1	199	6	109	278	199	5	105	261	199
Private	0.0	0.2	1.2	199	0	11	52	199	0	11	51	199
State and Local Appropriations (combined)	58.9	67.6	75.9	199	2,526	3,408	4,421	199	2,448	3,174	4,038	199

$ No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$952	$1,312	$2,328	76
Service-Area Population				
Unduplicated Student Headcount	18.4	35.6	119.0	65

TABLE 15
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF LESS THAN 5,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	42.6%	49.6%	54.7%	154	13 $	17 $	20 $	154	--	--	--	--
Noncredit Instruction Faculty	0.0	0.4	4.1	154	--	--	--	--	0 $$	84 $$	297 $$	64
All Other Staff (instruction, nonfaculty)	0.0	3.5	8.6	154	95	275	$$$	154	307	1,657	$$$	64
Public Service Staff	0.0	0.0	2.8	154	369	$$$	$$$	154	1,386	$$$	$$$	64
Academic Support Staff	4.4	7.5	11.0	154	78	117	196	154	165	278	412	64
Student Services Staff	7.8	9.6	11.5	154	68	92	121	154	126	202	346	64
Institutional Support Staff	10.3	13.6	16.6	154	45	68	91	154	92	136	221	64
Plant O & M Support Staff	6.3	8.8	11.3	154	65	95	130	154	105	225	379	64
Total	100.0	100.0	100.0	199	7	8	10	154	12	19	27	64

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	19.1%	29.7%	41.6%	158
Noncredit Instruction Faculty	0.0	11.2	100.0	156
All Other Staff (instruction, nonfaculty)	0.0	0.0	7.6	157
Public Service Staff	0.0	0.0	0.0	157
Academic Support Staff	0.0	0.0	12.9	156
Student Services Staff	0.0	3.3	14.1	156
Institutional Support Staff	0.0	1.9	8.9	154
Plant O & M Support Staff	0.0	3.5	14.3	156
Total	13.6	22.3	30.4	152

$ Only credit FTE students used.
$$ Only noncredit student headcount used.
$$$ Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount				
Total FTE Staff (nonfaculty)	27.3	41.6	59.5	64

Total FTE Staff (nonfaculty)				
Total FTE Faculty (cr. + ncr.)	0.7	0.9	1.2	154

COURSE-ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
More than 50 students	0%	0%	1%	147	0%	0%	0%	142
From 25 to 50 students	9	20	32	147	0	3	12	142
From 15 to 24 students	25	33	46	147	0	17	38	142
From 6 to 14 students	15	27	38	147	0	25	52	142
Less than 6 students	0	5	12	147	0	0	8	142

Group 2

TABLE 16
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT FROM 5,000 THROUGH 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	214	$3,827	$4,561	$5,482	214	$3,293	$4,008	$4,671	214
Academic Expenditures	56.9	61.9	65.1	214	2,369	2,688	3,329	214	2,081	2,352	2,750	214
Support Expenditures	32.6	35.7	39.9	214	1,282	1,634	2,109	214	1,128	1,458	1,828	214
Scholarships and Fellowships	0.0	1.8	3.2	214	30	75	155	214	26	65	132	214
Academic												
Instruction (and Research)	45.4	50.8	54.5	214	1,920	2,253	2,695	214	1,697	1,965	2,300	214
Public Service	0.0	0.3	1.7	214	0	14	69	214	0	12	62	214
Academic Support	6.3	9.0	11.4	214	262	401	529	214	242	345	459	214
Support Services												
Student Services	6.9	8.9	10.8	214	304	390	514	214	261	347	454	214
Institutional Support	12.3	15.2	18.8	214	482	690	960	214	428	613	832	214
Plant Operation & Maintenance	9.4	10.9	12.9	214	369	521	657	214	319	490	565	214
Credit Instruction	40.8	47.1	52.0	214	1,775	2,072	2,487	214	--	--	--	--
Noncredit Instruction	0.0	1.0	4.7	214	--	--	--	--	0 *	19 *	89 *	165
Utilities Expenditures	2.6	3.2	3.9	207	107	134	194	207	95	131	164	207
Plant O & M without Utilities	6.3	7.8	9.5	207	247	361	472	207	229	307	411	207
Computer-related Expenditures	2.0	2.8	4.0	170	84	138	217	170	76	119	184	170
Administrative Support	1.0	1.7	2.4	176	43	74	116	176	39	65	104	176
Academic Support	0.3	1.0	1.9	176	14	44	103	176	14	39	84	176
Utilities Divided by Building Gross Area (square feet)	$0.91	$1.12	$1.45	197								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$2.13	$2.65	$3.37	197								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.03	$0.05	156								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$5,933	$8,456	$10,438	161
Total Scholarships & Pell Grants Divided by Credit FTE Students	$211	$285	$390	214
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	53%	57%	63%	206

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	59.5%	78.7%	89.1%	169
Development Expenditures	0.0	0.0	3.1	167
Capital Equipment Purchase (amortized over 5 years)	0.7	15.4	29.3	170
Capital Equipment Lease	0.0	0.0	0.6	167

Group 2

TABLE 17
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT FROM 5,000 THROUGH 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	214	$4,024	$4,642	$5,768	214	$3,421	$4,108	$4,859	214
Tuition and Fees	10.2	16.8	24.6	214	518	811	1,221	214	383	737	1,069	214
Appropriations (all governments)	60.5	68.7	77.6	214	2,571	3,166	4,062	214	2,348	2,784	3,374	214
Gifts, Grants, and Contracts (all sources)	4.8	8.4	13.8	214	208	410	667	214	181	349	576	214
Other Revenues (not auxiliaries)	1.1	2.5	4.9	214	50	120	284	214	43	104	206	214
Tuition and Fees												
Tuition and Fees for Credit	8.9	15.9	23.4	214	439	752	1,122	214	--	--	--	--
Tuition and Fees for Noncredit	0.0	0.7	1.6	214	--	--	--	214	0 $	9 $	45 $	161
Appropriations												
Federal	0.0	0.0	0.0	214	0	0	2	214	0	0	2	214
State	35.9	53.6	68.7	214	1,723	2,208	3,072	214	1,517	2,077	2,615	214
Local	0.0	12.8	27.7	214	0	649	1,285	214	0	518	1,078	214
Gifts, Grants, and Contracts												
Federal	1.8	3.2	6.1	214	60	149	297	214	52	129	274	214
State and Local	0.5	2.5	6.6	214	24	121	304	214	19	100	269	214
Private	0.0	0.8	1.1	214	0	15	50	214	0	12	42	214
State and Local Appropriations (combined)	60.8	68.4	76.4	214	2,550	3,149	4,052	214	2,388	2,750	3,344	214

$ No credit FTE students included in denominator; only noncredit headcount enrollment used.

	Total Appropriations			
Unduplicated Student Headcount	$527	$692	$907	128

	Service-Area Population			
Unduplicated Student Headcount	10.8	16.7	25.7	124

Group 2

TABLE 18
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT FROM 5,000 THROUGH 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	40.2%	47.4%	53.0%	164	13 $	17 $	21 $	164	--	--	--	--
Noncredit Instruction Faculty	0.0	2.6	8.9	164	--	--	--	--	115 $$	328 $$	1,342 $$	107
All Other Staff (instruction, nonfaculty)	0.0	4.2	8.8	164	113	228	$$$	164	414	1,517	$$$	107
Public Service Staff	0.0	0.2	1.7	164	574	$$$	$$$	164	3,085	$$$	$$$	107
Academic Support Staff	4.8	8.4	12.2	164	74	122	196	164	318	461	689	107
Student Services Staff	6.6	8.6	11.0	164	83	110	147	164	310	456	635	107
Institutional Support Staff	9.4	12.3	16.0	164	49	72	111	164	218	293	406	107
Plant O & M Support Staff	6.7	8.9	11.3	164	80	107	153	164	299	428	609	107
Total	100.0	100.0	100.0	214	8	9	11	164	27	35	46	107

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	20.0%	35.6%	46.4%	169
Noncredit Instruction Faculty	0.0	99.6	100.0	162
All Other Staff (instruction, nonfaculty)	0.0	0.0	15.1	165
Public Service Staff	0.0	0.0	7.3	168
Academic Support Staff	0.0	5.0	14.3	164
Student Services Staff	0.0	5.1	12.1	164
Institutional Support Staff	0.0	4.3	10.3	164
Plant O & M Support Staff	0.0	8.7	12.0	165
Total	17.6	25.5	33.9	139

$ Only credit FTE students used.
$$ Only noncredit student headcount used.
$$$ Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount				
Total FTE Staff (nonfaculty)	62.6	78.0	106.1	109

Total FTE Staff (nonfaculty)				
Total FTE Faculty (cr. + ncr.)	0.7	0.9	1.1	164

COURSE-ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
More than 50 students	0%	1%	2%	160	0%	1%	3%	141
From 25 to 50 students	13	22	34	160	3	10	18	141
From 15 to 24 students	25	35	50	160	19	29	48	141
From 6 to 14 students	10	24	35	160	17	36	53	141
Less than 6 students	1	5	15	160	0	3	14	141

Group 3

TABLE 19
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF GREATER THAN 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	146	$3,715	$4,476	$5,481	146	$3,097	$3,776	$4,523	146
Academic Expenditures	58.1	62.9	67.4	146	2,305	2,824	3,491	146	1,980	2,339	2,819	146
Support Expenditures	31.2	35.9	39.5	146	1,206	1,614	2,097	146	1,013	1,388	1,708	146
Scholarships and Fellowships	0.7	1.8	2.7	146	30	60	121	146	23	47	107	146
Academic												
Instruction (and Research)	47.2	51.5	57.2	146	1,929	2,349	2,816	146	1,635	1,930	2,246	146
Public Service	0.0	0.3	1.2	146	0	13	39	146	0	9	44	146
Academic Support	6.3	8.9	11.6	146	296	389	554	146	229	320	449	146
Support Services												
Student Services	7.1	8.8	10.3	146	297	391	480	146	240	348	411	146
Institutional Support	12.5	15.2	18.3	146	495	705	959	146	422	589	766	146
Plant Operation & Maintenance	9.6	11.0	12.4	146	387	497	695	146	325	400	586	146
Credit Instruction	42.6	47.3	52.8	146	1,761	2,064	2,488	146	--	--	--	--
Noncredit Instruction	0.1	2.2	6.7	146	--	--	--	--	0 $	40 $	109 $	121
Utilities Expenditures	2.4	3.0	3.9	138	104	141	182	138	87	114	151	138
Plant O & M without Utilities	6.4	7.9	9.0	138	260	363	456	138	215	293	384	138
Computer-related Expenditures	2.3	3.2	4.6	131	105	152	222	131	81	122	195	131
Administrative Support	1.3	1.9	2.6	124	59	91	137	124	48	75	108	124
Academic Support	0.6	1.1	2.0	124	22	51	101	124	19	40	90	124
Utilities Divided by Building Gross Area (square feet)	$0.94	$1.24	$1.65	134								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$2.28	$3.26	$4.17	134								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.05	105								

$ No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$4,891	$7,027	$9,136	111
Total Scholarships & Pell Grants Divided by Credit FTE Students	$150	$284	$462	143
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	59%	58%	62%	137

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	58.2%	70.5%	84.2%	131
Development Expenditures	0.0	0.0	9.1	130
Capital Equipment Purchase (amortized over 5 years)	1.4	14.4	25.7	130
Capital Equipment Lease	0.0	0.0	9.6	129

Group 3

TABLE 29
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF GREATER THAN 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	146	$3,046	$4,778	$5,777	146	$3,276	$3,845	$4,690	146
Tuition and Fees	12.6	19.2	25.2	146	549	906	1,299	146	448	794	1,112	146
Appropriations (all governments)	61.4	68.7	75.2	146	2,693	3,185	3,840	146	2,310	2,709	3,081	146
Gifts, Grants, and Contracts (all sources)	3.7	6.8	9.7	146	184	285	500	146	137	255	406	146
Other Revenues (not auxiliaries)	1.7	3.1	5.3	146	78	141	277	146	63	129	232	146
Tuition and Fees												
Tuition and Fees for Credit	10.6	17.0	23.0	146	481	879	1,164	146	--	--	--	--
Tuition and Fees for Noncredit	0.0	1.4	3.4	146	--	--	--	--	0 #	18 #	60 #	122
Appropriations												
Federal	0.0	0.0	0.1	146	0	0	5	146	0	0	4	146
State	29.4	45.5	64.6	146	1,358	2,061	2,708	146	1,301	1,698	2,286	146
Local	7.9	23.1	35.6	146	381	882	1,771	146	244	789	1,531	146
Gifts, Grants, and Contracts												
Federal	1.1	2.1	5.1	146	47	102	240	146	42	81	213	146
State and Local	0.9	2.7	5.4	146	44	112	239	146	36	86	208	146
Private	0.0	0.2	1.0	146	0	9	46	146	0	7	36	146
State and Local Appropriations (combined)	61.2	68.4	75.0	146	2,672	3,180	3,800	146	2,278	2,687	3,081	146

No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$428	$588	$786	105
Service-Area Population				
Unduplicated Student Headcount	9.2	13.6	22.5	102

Group 3

TABLE 21
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF GREATER THAN 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	37.6%	44.0%	51.0%	108	15 $	18 $	24 $	108	--	--	--	--
Noncredit Instruction Faculty	0.6	4.2	12.0	108	--	--	--	--	162 $$	477 $$	2,062 $$	84
All Other Staff (instruction, nonfaculty)	1.5	4.8	9.3	108	108	199	823	108	470	951	3,235	84
Public Service Staff	0.0	0.3	1.6	108	642	3,483	$$$	108	2,242	13,748	$$$	84
Academic Support Staff	5.4	9.3	12.7	108	72	115	185	108	326	478	799	84
Student Services Staff	7.9	9.3	11.5	108	83	107	147	108	348	504	767	84
Institutional Support Staff	9.1	11.9	14.0	108	68	86	112	108	240	401	501	84
Plant O & M Support Staff	7.1	9.5	11.8	108	75	114	155	108	311	477	816	84
Total	100.0	100.0	100.0	146	8	10	12	108	37	45	63	84

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	21.8%	35.8%	48.6%	115
Noncredit Instruction Faculty	0.0	83.5	100.0	109
All Other Staff (instruction, nonfaculty)	0.0	6.4	27.2	108
Public Service Staff	0.0	0.0	20.0	111
Academic Support Staff	0.7	8.0	22.3	107
Student Services Staff	1.2	9.5	22.4	107
Institutional Support Staff	0.0	5.9	16.0	109
Plant O & M Support Staff	0.0	6.2	16.8	110
Total	17.2	28.0	36.5	100

$ Only credit FTE students used.
$$ Only noncredit student headcount used.
$$$ Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount				
Total FTE Staff (nonfaculty)	69.6	91.9	132.1	88

Total FTE Staff (nonfaculty)				
Total FTE Faculty (cr. + ncr.)	0.8	1.0	1.2	108

COURSE-ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
Class Size								
More than 50 students	0%	1%	2%	109	0%	2%	4%	96
From 25 to 50 students	17	28	42	109	8	12	25	96
From 15 to 24 students	27	35	45	109	25	35	50	96
From 6 to 14 students	9	21	28	109	12	28	42	96
Less than 6 students	1	4	13	109	0	4	15	96

Group 4

TABLE 22
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH AN FTE ENROLLMENT OF LESS THAN 1,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	103	$4,489	$5,597	$7,495	103	$4,217	$4,919	$6,517	103
Academic Expenditures	52.3	58.5	63.4	103	2,616	3,208	4,230	103	2,436	2,984	3,584	103
Support Expenditures	34.0	38.8	44.2	103	1,635	2,266	2,917	103	1,555	1,927	2,550	103
Scholarships and Fellowships	1.0	2.1	4.0	103	61	126	230	103	54	114	213	103
Academic												
Instruction (and Research)	42.0	48.3	54.1	103	2,063	2,703	3,518	103	1,886	2,360	3,110	103
Public Service	0.0	0.1	1.1	103	0	6	71	103	0	4	65	103
Academic Support	6.2	8.3	10.7	103	315	480	693	103	299	417	620	103
Support Services												
Student Services	7.5	9.8	12.2	103	424	572	820	103	373	490	758	103
Institutional Support	13.5	16.3	20.5	103	682	973	1,337	103	642	887	1,170	103
Plant Operation & Maintenance	8.6	10.5	12.8	103	438	585	849	103	393	540	688	103
Credit Instruction	39.5	44.7	51.0	103	1,986	2,428	3,279	103	--	--	--	--
Noncredit Instruction	0.0	0.0	2.5	103	--	--	--	--	0 *	0 *	17 *	74
Utilities Expenditures	2.7	3.4	4.4	95	141	199	314	95	122	164	271	95
Plant O & M without Utilities	5.5	6.8	9.7	95	281	418	630	95	260	356	530	95
Computer-related Expenditures	1.5	2.5	3.7	68	104	163	263	68	83	135	242	68
Administrative Support	0.3	1.0	2.2	80	26	73	140	80	20	65	124	80
Academic Support	0.0	0.7	1.7	80	4	45	112	80	4	39	89	80
Utilities Divided by Building Gross Area (square feet)	$0.75	$0.90	$1.11	83								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.51	$2.07	$2.82	83								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.02	$0.03	$0.04	60								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$7,418	$11,116	$16,775	65
Total Scholarships & Pell Grants Divided by Credit FTE Students	$382	$573	$828	103
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	50%	57%	63%	93

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	46.1%	71.6%	94.9%	67
Development Expenditures	0.0	0.0	0.0	66
Capital Equipment Purchase (amortized over 5 years)	0.0	23.9	45.3	67
Capital Equipment Lease	0.0	0.0	0.0	68

Group 4

TABLE 28
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH AN FTE ENROLLMENT OF LESS THAN 1,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	103	$4,910	$5,970	$7,524	103	$4,469	$5,138	$6,516	103
Tuition and Fees	9.7	14.7	19.6	103	651	898	1,221	103	612	797	1,168	103
Appropriations (all governments)	63.2	69.5	78.4	103	3,280	4,282	5,877	103	2,947	3,666	4,696	103
Gifts, Grants, and Contracts (all sources)	4.0	8.5	13.9	103	296	536	998	103	221	473	805	103
Other Revenues (net auxiliaries)	1.1	2.7	6.6	103	63	178	466	103	56	148	376	103
Tuition and Fees												
Tuition and Fees for Credit	8.9	13.6	18.8	103	622	852	1,210	103	--	--	--	--
Tuition and Fees for Noncredit	0.0	0.0	0.9	103	--	--	--	--	0 $	0 $	4 $	75
Appropriations												
Federal	0.0	0.0	0.0	103	0	0	0	103	0	0	0	103
State	48.8	63.3	73.1	103	2,974	3,582	4,633	103	2,281	3,178	4,088	103
Local	0.0	0.0	11.0	103	0	0	739	103	0	0	554	103
Gifts, Grants, and Contracts												
Federal	1.1	3.5	9.1	103	66	225	557	103	58	215	584	103
State and Local	0.0	1.2	3.8	103	0	78	246	103	0	64	223	103
Private	0.0	0.1	1.2	103	0	10	74	103	0	5	60	103
State and Local Appropriations (combined)	62.2	69.3	78.0	103	3,215	4,252	5,133	103	2,809	3,601	4,578	103

$ No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$721	$1,042	$2,045	45
Service-Area Population				
Unduplicated Student Headcount	14.6	34.0	131.0	38

Group 4

TABLE 24
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH AN FTE ENROLLMENT OF LESS THAN 1,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	41.9%	49.1%	56.6%	73	10 $	14 $	17 $	73	--	--	--	--
Noncredit Instruction Faculty	0.0	1.4	10.8	73	--	--	--	--	0 $$	35 $$	207 $$	33
All Other Staff (instruction, nonfaculty)	0.0	1.9	6.8	73	92	382	$$$	73	412	5,330	$$$	33
Public Service Staff	0.0	0.0	1.3	73	374	$$$	$$$	73	2,727	$$$	$$$	33
Academic Support Staff	4.4	7.5	11.6	73	54	94	152	73	165	325	502	33
Student Services Staff	7.1	9.4	10.8	73	51	75	114	73	126	220	416	33
Institutional Support Staff	10.2	14.1	17.3	73	37	48	70	73	101	174	328	33
Plant O & M Support Staff	6.2	8.2	10.3	73	58	91	119	73	141	312	514	33
Total	100.0	100.0	100.0	103	6	7	9	73	13	22	31	33

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	17.4%	30.8%	41.3%	75
Noncredit Instruction Faculty	0.0	60.0	100.0	75
All Other Staff (instruction, nonfaculty)	0.0	0.0	5.3	74
Public Service Staff	0.0	0.0	0.0	74
Academic Support Staff	0.0	0.0	16.7	73
Student Services Staff	0.0	5.3	16.7	73
Institutional Support Staff	0.0	0.0	8.7	72
Plant O & M Support Staff	0.0	0.0	14.3	74
Total	14.2	23.1	32.6	72

$ Only credit FTE students used.
$$ Only noncredit student headcount used.
$$$ Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount				
Total FTE Staff (nonfaculty)	32.8	49.9	77.6	33

Total FTE Staff (nonfaculty)				
Total FTE Faculty (cr. + ncr.)	0.6	0.8	1.1	73

COURSE-ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
More than 50 students	0%	0%	1%	69	0%	0%	0%	70
From 25 to 50 students	5	14	26	69	0	1	10	70
From 15 to 24 students	23	33	46	69	0	15	30	70
From 6 to 14 students	15	30	42	69	0	23	53	70
Less than 6 students	0	2	17	69	0	0	9	70

Group 5

TABLE 25
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	111	$4,509	$5,165	$6,287	111	$3,766	$4,507	$5,371	111
Academic Expenditures	56.2	63.5	68.9	111	2,616	3,118	4,030	111	2,186	2,614	3,396	111
Support Expenditures	30.6	34.5	40.1	111	1,432	1,988	2,401	111	1,223	1,681	2,055	111
Scholarships and Fellowships	0.4	1.2	2.4	111	23	60	120	111	20	54	108	111
Academic												
Instruction (and Research)	46.0	52.5	61.2	111	2,190	2,618	3,360	111	1,811	2,180	2,911	111
Public Service	0.0	0.0	0.5	111	0	0	29	111	0	0	22	111
Academic Support	4.7	7.9	11.0	111	271	426	622	111	246	353	519	111
Support Services												
Student Services	6.4	7.7	10.0	111	321	413	571	111	263	363	465	111
Institutional Support	10.4	15.7	20.0	111	650	870	1,212	111	563	714	1,057	111
Plant Operation & Maintenance	7.9	10.2	11.9	111	391	536	656	111	317	444	595	111
Credit Instruction	38.5	47.1	55.1	111	1,923	2,311	3,124	111	--	--	--	--
Noncredit Instruction	0.0	1.8	7.8	111	--	--	--	--	0 $	30 $	102 $	92
Utilities Expenditures	2.6	3.1	4.1	111	123	170	229	102	105	136	193	102
Plant O & M without Utilities	5.2	6.6	8.4	111	265	367	448	102	200	293	398	102
Computer-related Expenditures	2.0	3.1	4.7	81	112	172	251	81	85	140	231	81
Administrative Support	0.7	1.5	2.4	89	34	82	127	89	28	65	117	89
Academic Support	0.2	1.0	2.1	89	13	53	122	89	14	52	100	89
Utilities Divided by Building Gross Area (square feet)	$0.85	$1.04	$1.29	99								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.70	$2.22	$3.03	99								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.02	$0.03	$0.05	82								

$ No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$5,349	$7,677	$9,937	85
Total Scholarships & Pell Grants Divided by Credit FTE Students	$257	$389	$637	109
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	52%	58%	63%	105

Median Percentage of Computer-related Expenditures by Type

	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	54.9%	73.2%	88.8%	82
Development Expenditures	0.0	0.0	5.6	79
Capital Equipment Purchase (amortized over 5 years)	0.0	17.9	35.9	81
Capital Equipment Lease	0.0	0.0	0.0	80

Group 5

TABLE 26
QUARTILES FOR ALL REVENUE CATEGORIES FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	111	$4,599	$5,381	$6,416	111	$3,841	$4,693	$5,751	111
Tuition and Fees	9.5	15.1	19.7	111	437	871	1,173	111	349	756	1,029	111
Appropriations (all governments)	64.8	71.2	81.8	111	3,188	3,999	4,976	111	2,725	3,299	4,034	111
Gifts, Grants, and Contracts (all sources)	3.4	7.2	12.9	111	182	404	732	111	136	304	624	111
Other Revenues (not auxiliaries)	0.7	2.2	4.1	111	46	110	213	111	38	99	201	111
Tuition and Fees												
Tuition and Fees for Credit	6.6	13.0	16.9	111	362	763	1,060	111	--	--	--	--
Tuition and Fees for Noncredit	0.0	0.9	2.7	111	--	--	--	--	0 $	0 $	38 $	91
Appropriations												
Federal	0.0	0.0	0.8	111	0	0	44	111	0	0	39	111
State	49.7	59.8	78.4	111	2,228	3,168	3,986	111	1,817	2,468	3,207	111
Local	0.0	8.8	20.4	111	0	495	1,035	111	0	351	807	111
Gifts, Grants, and Contracts												
Federal	0.6	3.1	8.6	111	35	179	548	111	26	133	414	111
State and Local	0.3	1.1	3.2	111	13	59	166	111	13	51	149	111
Private	0.0	0.2	1.1	111	0	9	52	111	0	5	41	111
State and Local Appropriations (combined)	64.0	70.6	81.3	111	3,180	3,895	4,976	111	2,660	3,280	4,026	111

$ No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$495	$669	$1,034	74
Service-Area Population				
Unduplicated Student Headcount	9.5	16.2	31.3	71

Group 5

TABLE 27
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS FOR PRIMARILY VOCATIONAL/ TECHNICAL INSTITUTIONS OF ALL SIZES

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	38.0%	47.5%	55.0%	88	12 $	15 $	18 $	88	--	--	--	--
Noncredit Instruction Faculty	0.0	3.7	11.2	88	--	--	--	--	34 $$	266 $$	752 $$	63
All Other Staff (instruction, nonfaculty)	0.0	1.2	7.8	88	128	754	$$$	88	675	5,831	$$$	63
Public Service Staff	0.0	0.0	0.8	88	1,419	$$$	$$$	88	9,875	$$$	$$$	63
Academic Support Staff	4.3	7.7	11.3	88	71	102	186	88	302	427	756	63
Student Services Staff	6.4	8.0	10.4	88	75	107	145	88	274	409	707	63
Institutional Support Staff	10.1	14.1	17.8	88	42	58	86	88	147	262	427	63
Plant O & M Support Staff	5.6	7.6	9.9	88	79	115	159	88	311	512	946	63
Total	100.0	100.0	100.0	111	7	8	10	88	20	89	54	63

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	16.0%	30.6%	44.6%	88
Noncredit Instruction Faculty	0.0	56.8	100.0	86
All Other Staff (instruction, nonfaculty)	0.0	0.0	8.0	86
Public Service Staff	0.0	0.0	0.0	87
Academic Support Staff	0.0	0.0	9.7	86
Student Services Staff	0.0	4.8	18.5	86
Institutional Support Staff	0.0	3.7	12.0	86
Plant O & M Support Staff	0.0	5.5	15.7	86
Total	15.9	21.7	33.9	84

$ Only credit FTE students used.
$$ Only noncredit student headcount used.
$$$ Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount				
Total FTE Staff (nonfaculty)	53.6	83.4	121.5	64

Total FTE Staff (nonfaculty)				
Total FTE Faculty (cr. + ncr.)	0.6	0.8	1.1	88

COURSE-ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
More than 50 students	0%	0%	1%	89	0%	0%	2%	83
From 25 to 50 students	5	14	22	89	0	5	11	83
From 15 to 24 students	27	37	52	89	10	26	55	83
From 6 to 14 students	15	28	39	89	5	30	51	83
Less than 6 students	1	4	13	89	0	0	7	83

APPENDIX A
METHOD

Beginning in October 1978, staff members of the three national education associations met with a task force composed of community and junior college business officers from various regions of the country, a community college president, and several consultants to identify information that might be useful to community and junior college administrators. They decided to emphasize the provision of basic comparative data for general use at community colleges and to create peer groups on the basis of institutional size.

A review and evaluation of the first year of the project in September 1979 served to streamline the method used in the second year. In the second year of the project the National Center for Education Statistics (NCES) agreed to provide computational support, a liaison between the staff and NCES, and copies of the HEGIS finance survey from sampled institutions as soon as the surveys were returned to NCES. NACUBO, ACE, and AACJC provided the remaining financial support, and NACUBO's Two-Year Colleges Committee assumed a guiding role for the project. Two members of the task force from the first year, Maurice P. Arth and W.L. Prather, provided project continuity and made several special trips to Washington to assist in designing the NACUBO survey and in preparing the second year's report.

Future years of the project emphasized expansion of the sample group rather than revision, although limited additions and changes were made. NACUBO's Two-Year Colleges Committee continued to provide project continuity and special support.

The project made use of unedited Integrated Postsecondary Education Data System (IPEDS, formerly HEGIS) finance data. Each participating institution was asked to carefully complete the IPEDS finance survey, due to NCES by November 15, 1988.

In addition to the use of IPEDS finance data, a separate survey of 778 public institutions was conducted to gather information not currently available at the national level. Such information included data on:

1. Revenues and expenditures for noncredit institutional activities.
2. Utilities expenditures.
3. Student aid disbursements.
4. Building space.
5. Service area population.
6. Unduplicated student headcounts.
7. Staffing levels by function.
8. Course enrollment distributions.
9. Current fund expenditures for salaries and wages.

The six previous years' studies incorporated information on computer-related expenditures. Gratitude is owed to Maurice P. Arth for his two previous studies of computer-related expenditures for community colleges. This study's computer survey, wholly derived from those by Mr. Arth, requested information on:

1. How computer services (both hardware and software) are provided.
2. Type of computer system.
3. Computer-related expenditures, including a breakdown by operating, development, equipment purchase, and equipment lease.
4. Percentage breakdown of computer-related expenditures between administrative and academic support.

Five hundred and fifty-nine of those surveyed provided usable responses, and their data are utilized in this report. Appendix B contains copies of the questionnaires, while Appendix C contains definitions of terms. Appendix D lists all participating institutions.

The NACUBO Two-Year Colleges Committee approved the substance and format of the comparative data study report. This year's report remains relatively unchanged from that of previous years. Based on task force recommendations, the following peer groups were established:

1. Total credit and noncredit headcount enrollment less than 5,000.
2. Total credit and noncredit headcount enrollment from 5,000 through 15,000.
3. Total credit and noncredit headcount enrollment greater than 15,000.
4. Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1, 2, and 3.)
5. Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

These categories differ from the first year's breakdown only by the deletion of the branch campus category and the addition of the under-1,000 FTE student category. The vocational/technical group was added in the third year of the study.

Both because cost structures for branch campuses vary markedly from those of consolidated or single-campus institutions--therefore adding an element of noncomparability of data--and because the response rate from branch campuses was low in the initial year, only single institutions or systems were encouraged to provide data in the second year. Thus, data for branch campuses where fiscal records are kept at a central office are not included in this sample.

The conversion of noncredit headcount to FTEs remains unchanged. It is generally understood that community colleges offer courses that encourage part-time, noncredit participation. Courses may range from two-week workshops to full-term courses. Relating such headcount numbers to FTEs has been a major problem in developing comparative data among community colleges.

To resolve this issue, the task force in the initial year established a standard for converting full-year, noncredit headcount to a proxy for the fall-term FTE enrollment. The conversion ratio of 20:1 established then was also used in the next two years. Thus, in the first three reports in this series, noncredit headcount enrollment for the year was divided by 20 and the result was defined as the number of FTE students. This number is added to the fall-term FTE credit student count, which is used as a proxy for the activity level of community colleges. The AACJC directory survey was the source of enrollment data for these earlier reports. One of the purposes of this study is to obtain reactions from readers to the calculation for conversion and the resulting statistics.

A different approach for obtaining FTE enrollment was used in the earlier studies. The NACUBO survey requested FTE enrollment data. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and oncredit students divided by 20. Dividing part-time students by 3 is the standard formula used by CES to determine full-time equivalents. From FY85 forward, it was requested that credit FTE enrollment be calculated by dividing the total number of credit hours (opening fall) by 15 (see Appendix B).

Institutions unable to obtain all the requested information were retained in the study; however, where individual pieces of data were missing, the institution was not included for the calculation of that particular median or quartile.

According to the AACJC directory, there were 778 systems or single-campus public community and junior colleges. Two-year branch campuses of universities were included in the sample only when they were not so closely affiliated with their universities that they had difficulty in separating the financial statistics of each branch from those of its affiliate university.

Data were gathered and coded from October 1988 through January 1989. Analysis was conducted during February 1989. All financial statistics are for FY 1987-88; enrollments are for fall 1987 (except noncredit enrollment, which are based on 1987-88 year-long enrollment estimates).

Institutions participating in the study were sent a copy of their survey data as they were entered into the computer, as well as the statistics generated from the data. Institutions were asked to verify the data and check the reasonableness of the statistical calculations. In this way, statistics from individual institutions have been thoroughly reviewed, resulting in a more reliable final report.

1987-1988 Comparative Financial Statistics For Public Community and Junior Colleges

National Association of College and University Business Officers
American Association of Community and Junior Colleges
Association of Community College Trustees

Instructions. This is the comparative financial data survey form for fiscal year 1987-88. Data should be drawn from the same records used to prepare the IPEDS financial statistics survey for 1987-88 (FIDCS) Form G-50-14P-F, to be returned to NCES by *November 15, 1988*. Community colleges with branch campuses should report total system activity. **Please enclose a copy of pages 1 trough 7 of the IPEDS finance form.**

A partially completed form is useful to us; however, it is essential that the following be provided:

. Enrollment figures (question no. 1)
. Revenues, expenditures, and Pell Grants (*pages 1 through 7* of the IPEDS finance form).

Please return this completed survey and a copy of the IPEDS finance form by *November 15, 1988* to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, DC 20036. If you have any questions, please call *Anna Marie Cirino or Alfonso de Lucio* of NACUBO at *202/861-2535*.

Name of Institution _____

Address _____

City _____ State _____ Zip _____

Person Completing Questionnaire:

_____ _____ _____
(Name) (Title) (Phone)

FICE Code _____ Check one only: ___Comprehensive (academic & vocational/technical)
Primarily vocational/technical ___

1. Total credit FTE enrollment: total credit hours (opening fall 1987) divided by 15: _____
   Noncredit student headcount enrollment (1987-88) divided by 20: + _____
   Total FTE enrollment: = _____

2. How many students took some form of instruction from your institution at some time during the year? (Answer only if readily available.)
   Unduplicated student headcount for credit students: _____
   Unduplicated student headcount for noncredit students: _____

3. Estimate what percentage of instructional expenses (line B-1, col. 3, IPEDS finance form) was used for noncredit teaching (include only faculty salaries if that is the only figure available.)
   Percentage instructional expenses that is noncredit: _____ %

4. Was the "public service" category on the IPEDS finance form (line B-3, col. 3) used to indicate some or all of the dollars spent on teaching noncredit courses?
   Public service includes some noncredit instruction: _____Yes _____ No
   If yes, estimate the percentage of public service that is noncredit instruction: _____ %

5. How much of the operations and maintenance figure shown on the IPEDS finance form (line B-8, col. 3) was spent for utilities? Include electricity, water, waste disposal, gas, heating oil, and coal.
   Utilities costs: $_____

(over)

6. What was the amount paid out in salaries and wages for the year? Include only current fund salaries and wages that were reported as current fund expenditures (line B-22, col. 3, IPEDS finance form). Do not include staff benefit expenditures. Do not include wages to students.
   Total Current Fund salaries and wages: $_____

7. What proportion of tuition and fees (IPEDS finance form, line A-1, col. 3) was received as payment for noncredit instruction?
   Percentage tuition and fees for noncredit instruction: _____ %

8. What is the total gross area of all campus buildings in square feet?
   Gross area of buildings: _____ square feet

9. Estimate the population of the geographic are that your institution serves.
   Service are population: _____

10. What proportion of your course sections enrolled:

	Credit	Noncredit
More than 50 students:	_____ %	_____ %
25-50 students:	_____	_____
15-24 students:	_____	_____
6-14 students:	_____	_____
Fewer than 6 students:	_____	_____
	100%	100%

11. How many full-time equivalent personnel were authorized in the following educational and general functional categories? If significant services were performed by contract, enter the estimated full-time equivalent. Exclude student assistants, both regular and work-study.
(See *College and University Business Administration*, 4th ed., pp. 404-412 for definitions of categories.)

Functional Category	Number of Full-Time Personnel		Number of Part-Time Personnel (FTE)		Total Number of Full-Time Equivalent Personnel
Instruction					
Instructional Faculty-credit	_____	+	_____	=	_____
Instructional Faculty-noncredit	_____		_____		_____
All other staff	_____		_____		_____
Public service	_____		_____		_____
Academic support	_____		_____		_____
Student services	_____		_____		_____
Institutional support	_____		_____		_____
Plant operation and maintenance	_____		_____		_____
Total	_____	+	_____	=	_____

12. To assist in future planning, indicate how this report is used by your institution. Check all that are appropriate.

Internal	External
_____ Board of trustees	_____ Legislature
_____ Staff	_____ State system
_____ Faculty	_____ Regional system
_____ Other	_____ Other

Additional comments: _____

_____

_____

Comparative Computer Expenditures
FY87-88

National Association of College and University Business Officers

American Association of Community and Junior Colleges

Association of Community College Trustees

Instructions: Include any purchased computer services by type on the appropriate line. Also include your equitably apportioned share of the costs of computer services provided to your institution by any consortium to which you may belong. See reverse for definitions.

Please return this survey by *November 15, 1988* to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, DC 20036-1178. If you have any questions, contact *Anne Marie Cirino* or *Alfonso de Lucio* of NACUBO at *202/861-2535*. A partially completed survey is useful to us. If you cannot reasonably estimate computer-related expenditures, please indicate so and return the survey to NACUBO.

Name of Institution _____

Address _____

City _____ State _____ Zip _____

Person completing survey _____ Telephone _____

1. Are your computer services: (Check any that are appropriate)

	Hardware	Software
a. Purchased		
b. Leased		
c. Provided by a consortium		
· paid through institutional funds		
· paid through noninstitutional funds		

2. Is your computer system (even if leased or provided by a consortium): (check any that are appropriate)
   a. Large-scale computer system (e.g., IBM 4300 or 30xx) _____
   b. Minicomputer system (e.g., Data General Nova or IBM AS/400) _____
   c. Microcomputer system (e.g., IBM PC, PS/2, or Apple) _____
   d. Other (If other, specify _____) _____

3. What is the total of your institution's computer expenditures for FY87-88?
   a. Operating expenditures $_____
   b. Development expenditures _____
   c. Capital expenditures
      (1) capital equipment purchase expenditures (amortized over 5 years) _____
      (2) capital equipment lease expenditures _____
   d. Total computer-related expenditures $_____

   Indicate here if computer-related expenditures are unknown or cannot be estimated. _____

4. Estimate the percentage breakdown of your total computer-related expenditures between administrative support and academic/instructional support. (A suggested method is by expenditures that can be directly identified with each of the two functions plus an allocation of all other operating, overhead, and capital expenditures on the basis of the value of benefits provided to each function.)
   a. Administrative support expenditures ___%
   b. Academic/instructional support expenditures ___
   c. Total 100%

(over)

Definitions

All figures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, you may exclude data processing, faculty compensation, and general instructional support. Include all computer-related expenditures, including those decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium.

Operating expenditures. Includes expenditures for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget.

Development expenditures. Includes internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures. Major expenditures for purchase of computer hardware, amortized over 5 years (as recommended by NACUBO's Two-Year Colleges Committee).

Lease expenditures. Expenditures for lease of computer hardware.

Percent administrative expenditures. Administrative portion of total computer-related expenditures (broken down as necessary), including financial management, payroll/personnel, student registration and information, academic effort accounting, and other uses not directly supporting instruction.

Percent academic/instructional expenditures. Academic/instructional portion of total computer-related expenditures (broken down as necessary), including computer-assisted instruction, simulation, gaming, problem solving, and other support to students and faculty in the academic/instructional process.

Total computer-related expenditures. Computer-related expenditures of all types, whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased or leased capital expenditures.

Educational and General

Reprinted from College and University Business Administration 4th ed. (Washington, D.C.: NACUBO 1982), pp. 404-413.

Instruction

This category should include expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses, for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category *excludes* expenditures for academic administration when the primary assignment is administration—for example, academic deans. However, expenditures for department chairmen, in which instruction is still an important role of the administrator, are included in this category.

This category includes the following subcategories:

General academic instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) associated with academic offerings described by HEGIS instructional program categories 01 through 50, and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study activities falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Vocational/technical instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) usually associated with HEGIS instructional program categories identified in appendix D of the NCES publication "A Classification of Instructional Programs (CIP)," and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Special session instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities (offered either for credit or not for credit) that are carried out during a summer session, interim session, or other period not common with the institution's regular term. This subcategory is to be used to classify only expenditures made *solely* as a result of conducting a special session (such as faculty salaries associated with the special session). Special sessions would *not* include regular academic terms held during the summer months. Expenditures for special sessions conducted over a fiscal year-end should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any special session should be reported in the same fiscal year. This procedure for reporting expenditures of special sessions is an allowable exception to reporting expenditures on an accrual basis.

Community education. Includes expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. This subcategory also includes expenditures for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

Preparatory/remedial instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic coursework leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the coursework leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be given and the credit requirements for the degree or certificate increased accordingly. Only offerings provided *specifically* for required preparatory or remedial skills or knowledge should be included in this category. For example, if students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified appropriately elsewhere.

Research

This category should include all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

This category includes the following subcategories:

Institutes and research centers. Includes expenditures for research activities that are part of a formal research organization created to manage a number

of research efforts. While this subcategory includes agricultural experiment stations, it does *not* include federally funded research and development centers, which should be classified as independent operations. (These centers are listed in the section "Independent Operations.")

Individual and project research. Includes expenditures for research activities that normally are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

Public Service

This category should include funds expended for activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

This category includes the following subcategories:

Community service. Includes expenditures for activities organized and carried out to provide general community services, *excluding* instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (for example, soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting operation.

Cooperative extension service. Includes expenditures for noninstructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture's extension service and the affiliated state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this subcategory is that programmatic and fiscal control is shared by the institution with the U.S. Department of Agriculture's extension service, the related state extension services, and agencies of local government.

Public broadcasting services. Includes expenditures for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Thus *excluded* from this subcategory are broadcasting services conducted primarily in support of instruction (which should be classified in the subcategory "Ancillary Support"), broadcasting services that are primarily operated as a student service activity (which should be classified in the subcategory "Social and Cultural Development"), and broadcasting services that are independent operations (which should be classified in the subcategory "Independent Operations/Institutional").

Academic Support

This category should include funds expended primarily to provide support services for the institution's primary missions—instruction, research, and public service. It includes: (1) the retention, preservation, and display of educational materials—for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media such as audiovisual services and technology such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administration support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures—for example, computing support—directly to the various operating units of the institution, this category does not reflect such expenditures.

This category includes the following subcategories:

Libraries. Includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.

Museums and galleries. Includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are *excluded.*

Educational media services. Includes expenditures for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.

Academic computing support. Includes expenditures for formally organized and/or budgeted activities that provide computing support to the three primary programs. *Excluded* from this category is administrative data processing, which is classified as institutional support.

Ancillary support. Includes expenditures for organized activities that provide support services to the three primary programs, but that are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical ex-

perience. An example of ancillary support is a demonstration school associated with the school of education. However, the expenditures of teaching hospitals are *excluded*.

Academic administration. Includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify only expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of departmental chairmen (which are included in the appropriate primary function categories). It also includes expenditures for formally organized and/or separately budgeted academic advising. Expenditures associated with the office of the chief academic officer of the institution are *not* included in this subcategory, but should be classified as institutional support.

Academic personnel development. Includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This subcategory also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.

Course and curriculum development. Includes expenditures for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

Student Services

This category should include funds expended for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

This category includes the following subcategories:

Student services administration. Includes expenditures for organized administrative activities that provide assistance and support (*excluding* academic support) to the needs and interests of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular *types* of students (for example, minority students, veterans, and handicapped students). *Excluded* from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institutionwide and, therefore, should be appropriately classified as institutional support.

Social and cultural development. Includes expenditures for organized activities that provide for students' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenditures for an intercollegiate athletics program would be included in this subcategory if the program is not operated as an essentially self-supporting operation (in which case all the related expenditures would be reported as auxiliary enterprises).

Counseling and career guidance. Includes expenditures for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office. *Excluded* from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

Financial aid administration. Includes expenditures for activities that provide financial aid services and assistance to students. This subcategory does *not* include outright grants to students, which should be classified as scholarships and fellowships.

Student admissions. Includes expenditures for activities related to: (1) the identification of prospective students, (2) the promotion of attendance at the institution, and (3) the processing of applications for admission.

Student records. Includes expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students who were previously enrolled.

Student health services. Includes expenditures for organized student health services that are not self-supporting rather than those organized as auxiliary enterprises.

Institutional Support

This category should include expenditures for: (1) central executive-level activities concerned with management and long-range planning of the entire

institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transporation services to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures.

This category includes the following subcategories:

Executive management. Includes expenditures for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All officers with institutionwide responsibilities are included, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer. This subcategory includes such operations as executive direction (for example, governing board), planning and programming, and legal operations.

Fiscal operations. Includes expenditures for operations related to fiscal control and investments. It includes the accounting office, bursar, and internal and external audits, and also includes such "financial" expenses as allowances for bad debts and short-term interest expenses.

General administration and logistical services. Includes expenditures for activities related to general administrative operations and services (with the exception of fiscal operations and administrative data processing). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, campuswide communication and transportation services, general stores, printing shops, and safety services.

Administrative computing support. Includes expenditures for computer services that provide support for institutionwide administrative functions.

Public relations/development. Includes expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institutionwide development and fund raising.

Operation and Maintenance of Plant

This category should include all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

This category includes the following subcategories:

Physical plant administration. Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should also be included in this subcategory.

Building maintenance. Includes expenditures of activities related to routine repair and maintenance of buildings and other structures, including both normally recurring repairs and preventive maintenance.

Custodial services. Includes expenditures related to custodial services in buildings.

Utilities. Includes expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

Landscape and grounds maintenance. Includes expenditures related to the operation and maintenance of landscape and grounds.

Major repairs and renovations. Includes expenditures related to major repairs, maintenance, and renovations. Minor repairs should be classified in the subcategory "Building Maintenance." The distinction between major repairs and minor repairs should be defined by the institution.

Scholarships and Fellowships

This category should include expenditures for scholarships and fellowships—from restricted or unrestricted current funds—in the form of grants to students, resulting either from selection by the institution or from an entitlement program. It also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate. If the institution is given custody of the funds, but there is neither a selection by the institution nor an entitlement program, the funds should generally be accounted for and reported in the Agency Funds group rather than in the Current Funds group.

Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of

tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

This category includes the following subcategories:

Scholarships. Includes grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

Fellowships. Includes grants-in-aid and trainee stipends to graduate students. It does *not* include funds for which services to the institution must be rendered, such as payments for teaching.

Mandatory Transfers

This category should include transfers from the Current Funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds.

This category includes the following subcategories:

Provision for debt service on educational plant. Includes mandatory debt service provisions relating to academic buildings, including (1) amounts for debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources.

Loan fund matching grants. Includes mandatory transfers to loan funds required to match outside gifts or grants, usually from the U.S. government.

Other mandatory transfers. Includes all mandatory transfers not included in the above subcategories.

Nonmandatory Transfers

This category should include those transfers from the Current Funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal.

APPENDIX D
PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

Group 1: Total credit and noncredit headcount enrollment less than 5,000.
Group 2: Total credit and noncredit headcount enrollment from 5,000 through 15,000.
Group 3: Total credit and noncredit headcount enrollment greater than 15,000.
Group 4: Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1, 2, and 3.)
Group 5: Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

ALABAMA

Alexander City State Junior College (1,4)
Atmore State Technical College (2,5)
Brewer State Junior College (1,4)
Chattahoochee Valley Community College (1)
Douglas MacArthur State Technical College (1,4,5)
Enterprise State Junior College (2)
Gadsden State Community College (3)
Harry M. Ayers State Technical College (1,4,5)
Hobson State Technical College (1,4,5)
J.M. Patterson State Technical College (1,4,5)
James H. Faulkner State Junior College (1)
Jefferson State Junior College (2)
John C. Calhoun State Community College (1)
Lawson State Community College (1)
Lurleen B. Wallace College (1,4)
Muscle Shoals State Technical College (1,5)
N.F. Nunnelly State Technical College (1,4,5)
Northeast Alabama State Junior College (1,4)
Northwest Alabama State Junior College (1,5)
Opelika State Technical College (1,4,5)
Patrick Henry State Junior College (1,4)
Southern Union State Junior College (2)
Southwest State Technical College (1,4,5)
Sparks State Technical College (1,4,5)
Wallace State Community College at Hanceville (2)
Wallace State Community College at Selma (1)

ARIZONA

Arizona Western College (1)
Central Arizona College (2)
Cochise College (2)
Eastern Arizona College (1)
Maricopa Community Colleges (3)
Mohave Community College (1)
Northland Pioneer College (2)
Pima County Community College District (3)
Yavapai College (2)

ARKANSAS

East Arkansas Community College (1,4)
Mississippi County Community College (1)
North Arkansas Community College (1)
Rich Mountain Community College (1,4)
Westark Community College (2)

CALIFORNIA

Allan Hancock Joint Community College District (2)
Antelope Valley Community College (2)

CALIFORNIA (Cont.)

Butte Community College District (3)
Cabrillo Community College District (2)
Cerritos Community College (3)
Chaffey Community College District (3)
Citrus Community College District (3)
Foothill-DeAnza Community College District (3)
Grossmont-Cuyamaca Community College District (2)
Hartnell Community College District (2,4)
Long Beach Community College District (3)
Los Angeles Community College District (3)
Los Rios Community College District (3)
Mendocino-Lake Community College District (2)
Merced Community College District (2)
Mt. San Antonio Community College (3)
Napa Valley Community College District (2)
North Orange County Community College District (3)
Ohlone College (Fremont-Newark Comm. College Dist (2)
Palo Verde Community College District (1)
Palomar Community College (2)
Riverside Community College District (3)
San Bernardino Community College District (2)
San Francisco Community College District (3)
San Joaquin Delta College (3)
San Jose/Evergreen Community College District (2)
San Mateo County Community College District (3)
Santa Barbara Community College District (3)
Santa Clarita Comm Coll Dist (Coll of the Canyons) (1)
Santa Monica Community College District (3)
Santa Rosa Junior College (3)
Shasta-Tehama-Trinity Joint Community College Dist (3)
State Center Community College (2)
Taft College (1,4)
Victor Valley College (2)
West Valley-Mission Community College District (3)
Yosemite Community College District (2)
Yuba Community College District (3,5)

COLORADO

Aims Community College (3)
Arapahoe Community College (3)
Colorado Mountain College (3)
Colorado Northwestern Community College (1,4)
Community College of Aurora (1)
Community College of Denver (2)
Front Range Community College (3)
Morgan Community College (1,4)
Northeastern Junior College (2)
Otero Junior College (1,4)
Pikes Peak Community College (2)
Pueblo Community College (1)
Red Rocks Community College (2)

CONNECTICUT

Asnuntuck Community College (1,4)
Greater New Haven State Technical College (1,4,5)
Hartford State Technical College (1,4,5)
Housatonic Community College (1)
Manchester Community College (2)
Mattatuck Community College (2)
Mohegan Community College (1,4)
Quinebaug Valley Community College (1,4)
South Central Community College (1,4)
Thames Valley State Technical College (1,4,5)
Waterbury State Technical College (1,4,5)

FLORIDA

Brevard Community College (3)
Broward Community College (3)
Central Florida Community College (2,5)
Chipola Junior College (1)
Daytona Beach Community College (3)
Edison Community College (3)
Florida Community College at Jacksonville (3)
Florida Keys Community College (2,4)
Hillsborough Community College (3)
Lake City Community College (1)
Lake Sumter Community College (1)
Manatee Community College (3)
Miami-Dade Community College (3)
North Florida Junior College (1,4)
Okaloosa-Walton Community College (2)
Palm Beach Community College (3)
Pensacola Junior College (3)
Santa Fe Community College (2)
Seminole Community College (3)
South Florida Community College (2)
Tallahassee Community College (2)
Valencia Community College (3)

GEORGIA

Abraham Baldwin Agricultural College (2,4)
Atlanta Metropolitan College (1)
Bainbridge College (1,4)
Brunswick College (2)
Chattahoochee Technical Institution (1,4,5)
Dalton College (2)
Darton College (2)
DeKalb College (3)
DeKalb Technical Institute (3,5)
East Georgia College (1,4)
Floyd College (1,4)
Gainesville College (2)
Macon College (2)
Middle Georgia College (1)
Savannah Tech (2)
South Georgia College (1,4)

IDAHO

College of Southern Idaho (2)

ILLINOIS

Belleville Area College (3)
Black Hawk College (2)
City Colleges of Chicago (3)

ILLINOIS (Cont.)

College of DuPage (3)
College of Lake County (2)
Danville Area Community College (1)
Elgin Community College (2)
Illinois Central College (2)
Illinois Eastern Community College (2)
John A. Logan College (2)
John Wood Community College (2)
Joliet Junior College (3)
Kaskaskia College (2)
Kishwaukee College (1)
Lake Land College (1)
Lincoln Land Community College (2)
McHenry County College (2)
Morton College (2)
Oakton Community College (2)
Parkland College (1)
Prairie State College (2)
Rock Valley College (2)
Sauk Valley Community College (1)
South Suburban College (2)
Southeastern Illinois College (1)
Spoon River College (1)
Triton College (3)
Waubonsee Community College (1)
William Rainey Harper College (3)

INDIANA

Indiana Vocational Technical College (3,5)
Vincennes University (3)

IOWA

Des Moines Area Community College (3)
Eastern Iowa Community College District (3)
Hawkeye Institute of Technology (3,5)
Iowa Lakes Community College (3)
Iowa Valley Community College District (2)
Iowa Western Community College (3)
Kirkwood Community College (3)
North Iowa Area Community College (3)
Northwest Iowa Technical College (3,5)
Southeastern Community College (3)
Western Iowa Tech Community College (3)

KANSAS

Allen County Community College (1,4)
Barton County Community College (2)
Cloud County Community College (1,4)
Cowley County Community College (1)
Dodge City Community College (1)
Garden City Community College (1,4)
Highland Community College (1,4)
Hutchinson Community College (1)
Johnson County Community College (3)
Kansas City Kansas Community College (2)
Labette Community College (1)
Neosho County Community College (1,4)
Seward County Community College (1,4)

KENTUCKY

University of Kentucky Community College System (3)

LOUISIANA

Bossier Parish Community College (1,4)

MAINE

Eastern Maine Vocational Technical Institute (1,4,5)
Kennebec Valley Vocational Technical Institute (1,4)
Washington County Vocational Technical Institute (1,4,5)

MARYLAND

Allegany Community College (2,5)
Anne Arundel Community College (3)
Catonsville Community College (3)
Charles County Community College (2)
Chesapeake College (2)
Dundalk Community College (3)
Essex Community College (3)
Frederick Community College (2)
Hagerstown Junior College (2)
Harford Community College (3)
Howard Community College (2)
Montgomery College (3)
Prince George's Community College (3)
Wor-Wic Tech Community College (2,4,5)

MASSACHUSETTS

Berkshire Community College (2)
Bristol Community College (2)
Cape Cod Community College (1)
Greenfield Community College (1)
Holyoke Community College (2)
Massachusetts Bay Community College (1)
Massasoit Community College (2)
Mount Wachusett Community College (1)
North Shore Community College (2)
Quinsigamond Community College (1)

MICHIGAN

Alpena Community College (1)
Bay de Noc Community College (1)
Kalamazoo Valley Community College (2)
Kellogg Community College (2)
Kirtland Community College (1,4)
Lake Michigan College (2)
Lansing Community College (3,5)
Macomb Community College (3)
Mid Michigan Community College (2)
Monroe County Community College (2)
Montcalm Community College (2)
Mott Community College (3)
Schoolcraft College (3)
St. Clair Community College (2)
Washtenaw Community College (3,5)
West Shore Community College (1,4)

MINNESOTA

Alexandria Technical Institute (3,5)
Anoka Ramsey Community College (2)
Austin Community College (1,4)
Brainerd Community College (1,4)
Fergus Falls Community College (1,4)

MINNESOTA (Cont.)

Hibbing Community College (1,4)
Inver Hills Community College (1)
Itasca Community College (1,4)
Lakewood Community College (2)
Mesabi Community College (1,4)
Minneapolis Community College (1)
Normandale Community College (2)
North Hennepin Community College (2)
Northland Community College (1,4)
Rainy River Community College (1,4)
Rochester Community College (2)
Vermilion Community College (1,4)
Willmar Community College (1)
Worthington Community College (1,4)

MISSISSIPPI

Copiah-Lincoln Community College (1)
East Central Community College (1)
Itawamba Community College (2)
Jones County Junior College (1)
Meridian Community College (2)
Northeast Mississippi Community College (1)

MISSOURI

East Central College (1)
Jefferson College (2)
Metropolitan Community Colleges (3)
Mineral Area College (1)
Moberly Area Junior College (1,4)
North Central Missouri College (1,4)
St. Charles County Community College (1,4)
St. Louis Community College (3)
State Fair Community College (1)
Three Rivers Community College (1)

MONTANA

Dawson Community College (1,4)
Flathead Valley Community College (2)
Miles Community College (1,4)

NEBRASKA

Central Community College (3,5)
Metropolitan Technical Community College (3,5)
Mid-Plains Technical Community College Area (2,5)
Northeast Technical Community College (3,5)
Southeast Community College (3,5)
Western Nebraska Community College (2,5)

NEVADA

Clark County Community College (3)
Truckee Meadows Community College (2)

NEW JERSEY

Bergen Community College (3)
Brookdale Community College (3)
County College of Morris (2)
Cumberland County College (1)

NEW JERSEY (Cont.)

Essex County College (2)
Gloucester County College (1)
Hudson County Community College (1)
Mercer County Community College (3)
Middlesex County College (3)
Ocean County College (2)
Passaic County Community College (1)
Raritan Valley Community College (2)
Union County College (3)

NEW MEXICO

Albuquerque Technical Vocational Institute (3,5)
Eastern New Mexico University--Clovis Campus (1)
Eastern New Mexico University--Roswell Campus (1,4)
Luna Vocational-Technical Institute (1,5)
San Juan College (1)
Santa Fe Community College (2,4)

NEW YORK

Adirondack Community College (2)
Bronx Community College (2)
Broome Community College (2)
Cayuga County Community College (2)
Clinton Community College (1,4)
Columbia-Greene Community College (1)
Community College of the Finger Lakes (2)
Corning Community College (2)
Dutchess Community College (3)
Erie Community College (2)
Fashion Institute of Technology (3,5)
Fulton Montgomery Community College (2)
Genessee Community College (2)
Jamestown Community College (2)
Jefferson Community College (2)
Kingsborough Community College (2)
Mohawk Valley Community College (2,5)
Monroe Community College (3)
Nassau Community College (3)
North Country Community College (1)
Queensborough Community College (3)
Suffolk County Community College (3)
Sullivan County Community College (1)
Westchester Community College (3)

NORTH CAROLINA

Alamance Community College (3,5)
Anson Community College (2,4,5)
Asheville-Buncombe Technical Community College (2,5)
Beaufort County Community College (2,4)
Bladen Community College (1,4,5)
Blue Ridge Community College (2,5)
Caldwell Community College and Technical Institute (2)
Carteret Community College (2)
Catawba Valley Community College (2,5)
Central Carolina Community College (3,5)
Central Piedmont Community College (3,5)
Cleveland Community College (3,5)
College of the Albemarle (1)
Craven Community College (2)
Edgecombe Community College (1,4)
Fayetteville Technical Community College (3,5)
Gaston College (2,4)
Guilford Technical Community College (3)

NORTH CAROLINA (Cont.)

Halifax Community College (2)
Haywood Community College (2,5)
Isothermal Community College (2)
James Sprunt Community College (2,4)
Johnston Community College (2,5)
Lenoir Community College (2)
Martin Community College (1,4)
Mayland Community College (2,5)
McDowell Technical Community College (1,4,5)
Montgomery Community College (1)
Nash Community College (2,5)
Piedmont Community College (2,5)
Pitt Community College (2)
Randolph Community College (2,5)
Richmond Community College (2,5)
Roanoke-Chowan Community College (1,4,5)
Rockingham Community College (2)
Rowan-Cabarrus Community College (3,5)
Sampson Community College (2,4,5)
Sandhills Community College (2,5)
Southeastern Community College (2)
Southwestern Community College (2,5)
Surry Community College (2)
Tri-County Community College (1,4)
Vance-Granville Community College (2)
Wake Technical Community College (3,5)
Wayne Community College (2)
Western Piedmont Community College (3)
Wilkes Community College (2)

NORTH DAKOTA

Bismarck State College (1)
North Dakota State College of Science (2)

OHIO

Belmont Technical College (1,5)
Central Ohio Technical College (1,4,5)
Clark State Community College (1,5)
Columbus State Community College (3)
Cuyahoga Community College (3)
Edison State Community College (1)
Hocking Technical College (1,5)
Jefferson Technical College (1,4,5)
Lakeland Community College (2)
Lorain County Community College (2)
Marion Technical College (1,4,5)
North Central Technical College (1,5)
Owens Technical College (2,5)
Sinclair Community College (2)
Southern State Community College (1,4)
Stark Technical College (2,5)
Terra Technical College (1,5)
Washington Technical College (1,4,5)

OKLAHOMA

Carl Albert Junior College (1,4)
Connors State College (1)
Murray State College (1,4)
Northeastern Oklahoma A & M College (1)
Oklahoma City Community College (3)
Seminole Junior College (1)
Tulsa Junior College (3)
Western Oklahoma State College (1)

OREGON

Blue Mountain Community College (1,4)
Central Oregon Community College (2)
Chemeketa Community College (3)
Clatsop Community College (1,4,5)
Lane Community College (3)
Linn-Benton Community College (3)
Mt. Hood Community College (3)
Rogue Community College (2)
Southwestern Oregon Community College (2)
Treasure Valley Community College (1,4)
Umpqua Community College (2,4)

PENNSYLVANIA

Bucks County Community College (3)
Community College of Allegheny County (3)
Community College of Beaver County (2)
Community College of Philadelphia (3)
Harrisburg Area Community College (3)
Lehigh County Community College (2)
Montgomery County Community College (3)
Northampton County Area Community College (2)
Reading Area Community College (2)
Westmoreland County Community College (3)
Williamsport Area Community College (3,5)

RHODE ISLAND

Community College of Rhode Island (3)

SOUTH CAROLINA

Aiken Technical College (2,5)
Chesterfield-Marlboro Technical College (1,4,5)
Denmark Technical College (1,4,5)
Florence-Darlington Technical College (2,5)
Greenville Technical College (3,5)
Horry-Georgetown Technical College (2,5)
Midlands Technical College (3,5)
Orangeburg Calhoun Technical College (2,5)
Piedmont Technical College (2,5)
Spartanburg Technical College (2,5)
Sumter Area Technical College (2,5)
Technical College of the Lowcountry (1,4,5)
Tri-County Technical College (3,5)
Trident Technical College (3,5)
Williamsburg Technical College (1,4,5)
York Technical College (2,5)

TENNESSEE

Chattanooga State Technical Community College (2)
Cleveland State Community College (1)
Dyersburg State Community College (1)
Jackson State Community College (1)
Nashville State Technical Institute (2,5)
Roane State Community College (2)
Shelby State Community College (2)
State Technical Institute at Knoxville (1,5)
State Technical Institute at Memphis (2,5)
Tri-Cities State Technical Institute (1,5)
Volunteer State Community College (2)

TEXAS

Alamo Community College District (3)
Alvin Community College (2)
Amarillo College (3)
American Educational Complex (3)
Austin Community College (3)
Bee County College (1)
Blinn College (2)
Brazosport College (2)
Cisco Junior College (1)
College of the Mainland (2)
Collin County Community College District (1)
Cooke County College (1)
Dallas County Community College District (3)
Del Mar College (Corpus Christi Junior Coll Dist) (3)
Frank Phillips College (2,4)
Grayson County College (2)
Hill College (1,4)
Houston Community College System (3)
Howard County Junior College District (1,4)
Kilgore College (2)
Laredo Junior College (2)
Midland College (2)
Navarro College (1)
North Harris County College (3)
Northeast Texas Community College (2)
Odessa College (3)
Paris Junior College (3)
San Jacinto College District (3)
Southwest Texas Junior College (1)
Tarrant County Junior College District (3)
Temple Junior College (2)
Texarkana College (2)
The Victoria College (2)
Trinity Valley Community College (2)
Tyler Junior College (2)
Vernon Regional Junior College (2)
Western Texas College (1,4)

UTAH

College of Eastern Utah (1)
Salt Lake Community College (2,5)
Snow College (1)

VERMONT

Community College of Vermont (2)

VIRGINIA

Blue Ridge Community College (1)
Central Virginia Community College (2)
Dabney S. Lancaster Community College (1,4)
Danville Community College (1)
Eastern Shore Community College (1,4)
Germanna Community College (2)
J. Sargeant Reynolds Community College (2)
John Tyler Community College (2)
Lord Fairfax Community College (1)
Mountain Empire Community College (2)
New River Community College (1,5)
Northern Virginia Community College (3)
Patrick Henry Community College (1,4)
Paul D. Camp Community College (1,4)
Piedmont Virginia Community College (2)

VIRGINIA (Cont.)

Rappahannock Community College (1,4)
Richard Bland College (1,4)
Southside Virginia Community College (1)
Southwest Virginia Community College (2)
Thomas Nelson Community College (2,5)
Tidewater Community College (3)
Virginia Highlands Community College (1)
Virginia Western Community College (3)
Wytheville Community College (1,5)

WASHINGTON

Big Bend Community College (1)
Centralia College (1)
Clark College (2)
Columbia Basin College (2)
Community Colleges of Spokane (2)
Edmonds Community College (2)
Green River Community College (2)
Highline Community College (2)
Lower Columbia College (2)
Olympic College (1)
Peninsula College (1)
Pierce College (2)
Seattle Community College (3)
Shoreline Community College (2)
Skagit Valley College (2)
Walla Walla Community College (2)
Wenatchee Valley College (2)
Whatcom Community College (1)
Yakima Valley Community College (1)

WEST VIRGINIA

Southern West Virginia Community College (1)

WISCONSIN

Blackhawk Technical College (2,5)
Fox Valley Technical College (3,5)
Gateway Technical College (3)
Lakeshore District VTAE (2,5)
Mid-State VTAE District (2,5)
Milwaukee Area Technical College (3,5)
Nicolet Area Technical College (1,5)
North Central VTAE (3,5)
Southwest Wisconsin Technical College (1,5)
Waukesha County Technical College (3,5)
Western Wisconsin Technical College (3,5)
Wisconsin Indianhead VTAE District (3,5)

WYOMING

Casper College (2)
Central Wyoming College (1)
Eastern Wyoming College (2)
Laramie County Community College (1)
Northwest Community College (1)
Sheridan College (Northern Wyoming Comm Coll) (1)
Western Wyoming Community College (2)

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